

**MISSOURI
DEPARTMENT OF REVENUE**



FY2023 BUDGET REQUEST

with Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2023 BUDGET
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The Department of Revenue was established in 1945 by the Missouri Constitution to serve as the central collection agency for all state revenue. The primary duties of the Department are to collect taxes, title and register motor vehicles, and license drivers. The Department of Revenue consists of the following divisions:

The ***Taxation Division*** administers Missouri's tax laws. It processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. This division has five bureaus: Business Tax, Income Tax, Collections and Taxpayer Assistance, Processing, and Field Compliance.

The ***Motor Vehicle and Driver Licensing Division*** administers Missouri's laws that relate to titling and registration of motor vehicles, trailers, all-terrain vehicles, manufactured homes, and marine craft; licenses drivers and dealers; and oversees 173 contracted license offices. This division consists of three bureaus: Motor Vehicle, Driver License, and License Offices.

The ***General Counsel's Office*** ensures the Department's compliance with law and internal policies, advises the director and divisions on legal matters relative to the Department, and represents the Department in courts and administrative tribunals. The office also includes three investigative bureaus: Criminal Tax Investigation, Compliance and Investigation, and Internal Audit and Compliance.

The ***Administration Division*** provides administrative support to all other areas of the Department. This division includes three bureaus: Human Resources and Total Rewards, Financial Services, and General Services.

The Director's Office is also part of the Administration Division. The Director's Office includes the director, chief operating officer, key administrative staff, the Communications Office and the Legislative Office.

The Department is committed to delivering focused and efficient results to Missouri citizens and businesses. The Department's "placemat" highlights the themes and initiatives the Department is pursuing to achieve its vision of providing *every* customer the best experience *every* time.

Department strategic overview: FY23 Budget

| | |
|---------------------------|--|
| DEPARTMENT: | Revenue |
| DIRECTOR: | Wayne Wallingford |
| DEPARTMENT ASPIRATION: | To provide every customer the best experience every time. |
| HIGHLIGHTS FROM FY21-FY22 | <ul style="list-style-type: none"> • Customer Focus - Continued emphasis on our vision, mission, and values for the Department (DOR). Our vision is "To provide <u>every</u> customer the best experience <u>every</u> time". This new vision, mission, and values became an integral part of our FY22 dashboard development. • REAL ID - As of July 13, 2021, license offices had processed 1,187,273 REAL ID-compliant transactions since March 25, 2019. Overall, REAL ID transactions have accounted for approximately 29% of all transactions in July, 34% in June and 35% in April 2021. DOR continues to communicate the new REAL ID deadline of May 3, 2023. • Updated Missouri Driver License - In July 2021, the DOR added an additional security feature to the driver license, nondriver license, and permit cards by including the Director of Revenue's name and title in red font above the cardholder's photograph. • Taxation Secondments - In May 2021, the DOR Taxation division implemented the Income Tax Secondment. A Secondment is defined as a temporary transfer to another role or business area away from your primary job. During the five working days of the Secondment, team members opened and sorted nearly 200,000 pieces of mail. Over 145,000 payments and 30,000 returns were input into the system during this week. Workstreams decreased by at least 60% from the prior year utilizing the Secondment process. • ChatBot - DORA - Since launching on November 2, 2019 and through December 31, 2021, the DOR's 24/7 virtual assistant chatbot, DORA, has handled 4,009,907 customer inquiries. On average, 35.2% of user sessions have occurred during non-business hours (outside of 8 a.m. to 5 p.m. on weekdays), and DORA has been able to answer 94.9% of all inquiries. The DORA is available via Facebook integration, SMS texting, and DOR website. DORA has been enhanced in 2021 to allow for customer feedback. • Digital Work - Throughout FY21, the DOR worked towards a paperless workplace in order to reduce reliance on paper processing, increase workforce mobility, and improve response time. The DOR was able to work with our vendor to program our IBML 6400 scanners to create digital images that can be stored in various secure sites for team member access. These scanners had previously only be used to image tax returns and for payment processing. • Diversity and Inclusion - The Diversity and Inclusion Counsel conducted culture talks with DOR team members and are working on opportunities for improvements for FY22. • Integrated Motor Vehicle and Driver Licensing System - Worked with the legislature and other entities to secure funding for a state-of-the-art customer-centric integrated motor vehicle and driver licensing system. |
| FY23 PRIORITIES | <ul style="list-style-type: none"> • Integrated Motor Vehicle and Driver Licensing System - Begin the development of the modernization and integration of the state-of-the-art customer-centric integrated motor vehicle and driver licensing system. • Capture and Accuracy Rate/Continue Digital Work - Improve capture and accuracy rate to 85% on all taxation forms scanned with IBML scanners. Continue working towards a paperless workplace through imaging technology. • Improve Online Services - Research and implement new ways to provide the customer with the best online electronic experiences possible and promote those services. • Online Driver License Program - Design, develop, and implement an online driver license renewal portal and implement a digital driver license program. • Partnerships - Establish partnerships with entities to identify efficiencies and share knowledge. |
| FY24 PREVIEW | <ul style="list-style-type: none"> • Integrated Motor Vehicle and Driver Licensing System - Have a portion of the integrated system available for processing DOR MVDL transactions. • Data Analytics and Advanced Technology - Use data analytics and advanced technology to drive efficiencies and optimize performance. • Economic Development Partner - Use integrated systems to access and analyze data to become a best-in-class economic development partner. • Lower Turnover - Reduce turnover and become a top employer in the state. |



Missouri Department of Revenue

Version: 07/2021 – Fiscal Year 2022

MISSOURI DEPARTMENT OF
REVENUE

ASPIRATION

To provide *every* customer the best experience *every* time.

THEMES

Embed Transformational Purpose

Encourage team members to take personal ownership of our vision and understand how they support its delivery.



Integrity

Focus on Service Culture

With every action, demonstrate our passion for serving Missouri's citizens, businesses and communities.



Service

Team Member Recognition and Engagement

Foster a positive, engaging work environment for all team members while ensuring those who deliver at the highest levels and uphold our values are recognized for their efforts



Respect

Partnerships

Establish partnerships with public and private entities to provide expanded services and resources to Missouri's citizens, businesses and communities.



Community

IT Roadmap

Develop an IT strategy that facilitates continued modernization and improves the overall customer experience.



INITIATIVES

Shifting Culture:

Equip frontline team members with the tools to drive staffing decisions.

Optimize Call Center Functions:

Create a business proposal demonstrating that call centers can meet customer expectations in a flexible and alternative work arrangement environment.

Increase Tableau Knowledge and Usage:

Provide the necessary training, tools, and support to develop team members' knowledge and usage of Tableau so that they can ask better questions to achieve better results.

Capture and Accuracy Rate:

Improve capture and accuracy rate to 85% on all taxation forms scanned with IBML scanners.

Reduce Unneeded Correspondence:

Develop a plan to reduce unneeded correspondence to reduce phone calls and solidify quality.

Improve Online Services:

Research and implement new ways to provide the customer with the best online electronic experience possible, and promote those services.

Online Driver License Program:

Design, develop, and implement an online driver license renewal portal, and implement a digital driver license program.

DOR Library/DOR Pedia:

Develop an intranet page where DOR knowledge information will be posted for quick reference.

Diversity:

Continue to create a thriving, diverse culture to attract and retain talent.

Broaden Onboarding Process:

Analyze and enhance the current onboarding process for MVDL.

Process Improvement:

Identify and execute process improvements to gain efficiencies.

Retention of Team Members:

Improve retention of lawyers and auditors.

DOR Leadership Academy:

Develop a plan for a new DOR Leadership Academy.

Relationships with OA Division of Purchasing:

Foster greater partnership with OA Division of Purchasing in procurement process.

Mail-In Processing Office (MIPLO):

Identify a vendor and implement MIPLO to eliminate backlogs and enhance customer service.

Partnership with General Assembly:

Ensure DOR creates and fosters strategic partnerships with the General Assembly & other government agencies.

Report Management System (RMS) Transition:

Implement the RMS from Lotus Notes to the Computer Aided Report Entry (CARE) system for the Compliance and Investigation Bureau.

Modernization and Integration:

Begin the development of the modernization and integration of the MVDL program and systems.

One-Stop-Shop Missouri Business Portal:

Research information for a one-stop-shop online portal that allows customers to set up a new business in Missouri.



Missouri Department of Revenue



MEASURES

By June 30, 2022, confirm that all frontline team members are equipped to make staffing decisions.

By June 30, 2022, monitor and track the number and type of calls answered per agent to show the effectiveness of the call center team.

By June 30, 2022, measure performance of internal team members in order to gain efficiencies, recognize success and remediate deficiencies with the use of Tableau and data.

By June 30, 2022, improve capture and accuracy rate to 85% on taxation forms scanned to eliminate unnecessary work.

By June 30, 2022, reduce incoming correspondence by 20%, focusing on reducing unnecessary correspondence, all of which will reduce phone calls.

By June 30, 2022 improve and promote online services so customers have the best experience every time.

By June 30, 2022, measure Mobile ID (mID) enrollments and remote applications, resulting in reduction of in-person and mail-in applications.

By June 30, 2022, implement the DOR Pedia to promote consistent information to team members and customers.

By June 30, 2022, work towards building a diverse team to make DOR the most sought after place to work.

By June 30, 2022, implement a new onboarding and training process for team members to enhance role clarity.

By June 30, 2022, identify four process improvements and ensure each project has a measure in order to gauge if the project was successful.

By June 30, 2022, devise a plan to improve retention for top licensed professionals to enhance the DOR team.

By June 30, 2022, create a plan and present a proposal to implement the DOR Leadership Academy to enhance team member professional development.

By June 30, 2022, collaborate with OA Division of Purchasing to ensure all license office contracts are rebid and awarded by the original contract expiration date.

By June 30, 2022, work with the awarded vendor to open, train and optimize MIPLO to enhance customer service and realize efficiencies.

By June 30, 2022, have three Legislators share something positive about DOR monthly.

By June 30, 2022, implement and gather feedback on system accuracy and issues from the RMS and implement system for agent use.

By June 30, 2022, track and optimize the \$2 million dollars spent for the modernization and integration project.

By June 30, 2022, implement a plan to rollout full citizen portal including identity management.

AUDIT REPORTS

| Program or Division Name | Type of Report | Date Issued | Website |
|---|----------------|-----------------|---|
| Department of Revenue | | | |
| Department of Revenue Sales and Use Tax | State Auditor | September, 2021 | http://auditor.mo.gov |
| DOR Statewide Audits Summary Letter | State Auditor | August, 2021 | http://auditor.mo.gov |
| Department of Revenue Sales and Use Tax | State Auditor | August, 2020 | http://auditor.mo.gov |
| Department of Revenue Sales and Use Tax | State Auditor | August, 2019 | http://auditor.mo.gov |
| Timeliness of Income Tax Refund Issuance | State Auditor | April, 2019 | http://auditor.mo.gov |
| State Lottery Commission - Two Years Ending 6/30/2020 | State Auditor | December, 2020 | http://auditor.mo.gov |
| State Lottery Commission - Two Years Ending 6/30/2018 | State Auditor | August, 2019 | http://auditor.mo.gov |

Programs Subject to Missouri Sunset Act

| Program | Statutes Establishing | Sunset Date | Review Status |
|------------------------------|------------------------------|--------------------|----------------------|
| Bringing Jobs Home Deduction | Section 143.1100, RSMo | August 28, 2022 | |

FLEXIBILITY REQUEST FORM

| | |
|---|---|
| BUDGET UNIT NUMBER: 86000C BUDGET UNIT NAME: DEPARTMENT OF REVENUE HOUSE BILL SECTION: 4.005, 4.010, 4.015, 4.020, 4.025 | DEPARTMENT: REVENUE DIVISIONS: Taxation, MVDL, General Counsel, Administration |
|---|---|

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The Department received 10 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2022 between personal service and expense and equipment and between divisions. Flexibility is needed to provide the best possible revenue collection results and to continue to perform its statutory and regulatory mandates. For the Fiscal Year 2023 budget, the Department requests maintaining the current level of flexibility.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

| PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED | CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED | BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED |
|--|--|--|
| The Department transferred \$260,000 from various personal services to the Division of Motor Vehicle and Drivers Licensing to pay for temporary staffing and annual leave payouts. | The Department received 10 percent flexibility between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on revenue generating programs or operational efficiencies. | The Department requests 10 percent flexibility between personal services and expense and equipment and between divisions to continue to focus on revenue generating programs and operational efficiencies. |

3. Please explain how flexibility was used in the prior and/or current years.

| PRIOR YEAR EXPLAIN ACTUAL USE | CURRENT YEAR EXPLAIN PLANNED USE |
|--|--|
| The Department transferred \$260,000 from various personal services to the Division of Motor Vehicle and Drivers Licensing to pay for temporary staffing and annual leave payouts. | The Department will use its flexibility to focus on revenue generating programs or operational efficiencies. |

NEW DECISION ITEM
RANK: 2 OF 17

| | | | | | |
|--|-------------------------------------|-------------|--|-----------------------------------|--|
| Department of Revenue | | | Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C | | |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | | | | |
| DI Name | Pay Plan - FY 2022 Cost to Continue | DI# 0000013 | HB Section | 4.005, 4.010, 4.015, 4.020, 4.025 | |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|---|----------------|--------------|---------------|----------------|---|----------------|--------------|---------------|----------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 300,744 | 2,853 | 97,788 | 401,385 | PS | 300,744 | 2,853 | 97,788 | 401,385 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 300,744 | 2,853 | 97,788 | 401,385 | Total | 300,744 | 2,853 | 97,788 | 401,385 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 100,809 | 956 | 32,779 | 134,544 | Est. Fringe | 100,809 | 956 | 32,779 | 134,544 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: State Highways and Transportation Department (0644); Health Initiatives (0275); Petroleum Storage Tank (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); DOR Specialty Plates (0775); Tobacco Control (0984); Child Support Enforcement (0169) | | | | | Other Funds: State Highways and Transportation Department (0644); Health Initiatives (0275); Petroleum Storage Tank (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); DOR Specialty Plates (0775); Tobacco Control (0984); Child Support Enforcement (0169) | | | | |

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.

NEW DECISION ITEM
RANK: 2 OF 17

| | | | | |
|--|-------------------------------------|-------------|-------------|--|
| Department of Revenue | | | Budget Unit | 86104C, 86110C, 86115C, 86120C, 86130C, 86135C |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | | | |
| DI Name | Pay Plan - FY 2022 Cost to Continue | DI# 0000013 | HB Section | 4.005, 4.010, 4.015, 4.020, 4.025 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on a 2% pay increase for employees beginning January 1, 2022. The Fiscal Year 2023 requested amount is equivalent to the remaining six months in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | 300,744 | | 2,853 | | 97,788 | | 401,385 | 0.0 | |
| Total PS | 300,744 | 0.0 | 2,853 | 0.0 | 97,788 | 0.0 | 401,385 | 0.0 | 0 |
| Grand Total | 300,744 | 0.0 | 2,853 | 0.0 | 97,788 | 0.0 | 401,385 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | 300,744 | | 2,853 | | 97,788 | | 401,385 | 0.0 | |
| Total PS | 300,744 | 0.0 | 2,853 | 0.0 | 97,788 | 0.0 | 401,385 | 0.0 | 0 |
| Grand Total | 300,744 | 0.0 | 2,853 | 0.0 | 97,788 | 0.0 | 401,385 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 1,115 | 0.00 | 1,115 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 2,533 | 0.00 | 2,533 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 1,545 | 0.00 | 1,545 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 1,069 | 0.00 | 1,069 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 646 | 0.00 | 646 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 2,125 | 0.00 | 2,125 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 5,351 | 0.00 | 5,351 | 0.00 |
| GENERAL COUNSEL - DIVISION | 0 | 0.00 | 0 | 0.00 | 677 | 0.00 | 677 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 1,642 | 0.00 | 1,642 | 0.00 |
| GENERAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 796 | 0.00 | 796 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 385 | 0.00 | 385 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 271 | 0.00 | 271 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 1,753 | 0.00 | 1,753 | 0.00 |
| ADMINISTRATIVE SUPPORT CLERK | 0 | 0.00 | 0 | 0.00 | 2,164 | 0.00 | 2,164 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 9,687 | 0.00 | 9,687 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,780 | 0.00 | 1,780 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 496 | 0.00 | 496 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 9,562 | 0.00 | 9,562 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 20,011 | 0.00 | 20,011 | 0.00 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 40,032 | 0.00 | 40,032 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 8,104 | 0.00 | 8,104 | 0.00 |
| CUSTOMER SERVICE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 118 | 0.00 | 118 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 12,566 | 0.00 | 12,566 | 0.00 |
| SENIOR PROGRAM SPECIALIST | 0 | 0.00 | 0 | 0.00 | 625 | 0.00 | 625 | 0.00 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 2,962 | 0.00 | 2,962 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 5,444 | 0.00 | 5,444 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 3,223 | 0.00 | 3,223 | 0.00 |
| STORES/WAREHOUSE ASSOCIATE | 0 | 0.00 | 0 | 0.00 | 327 | 0.00 | 327 | 0.00 |
| STORES/WAREHOUSE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 214 | 0.00 | 214 | 0.00 |
| PUBLIC RELATIONS SPECIALIST | 0 | 0.00 | 0 | 0.00 | 401 | 0.00 | 401 | 0.00 |
| SR PUBLIC RELATIONS SPECIALIST | 0 | 0.00 | 0 | 0.00 | 451 | 0.00 | 451 | 0.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 847 | 0.00 | 847 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 1,694 | 0.00 | 1,694 | 0.00 |
| SR STAFF DEV TRAINING SPEC | 0 | 0.00 | 0 | 0.00 | 481 | 0.00 | 481 | 0.00 |
| ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 515 | 0.00 | 515 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 3,886 | 0.00 | 3,886 | 0.00 |
| SENIOR ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 286 | 0.00 | 286 | 0.00 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 1,861 | 0.00 | 1,861 | 0.00 |
| ASSOCIATE AUDITOR | 0 | 0.00 | 0 | 0.00 | 1,154 | 0.00 | 1,154 | 0.00 |
| LEAD AUDITOR | 0 | 0.00 | 0 | 0.00 | 478 | 0.00 | 478 | 0.00 |
| PROCUREMENT SPECIALIST | 0 | 0.00 | 0 | 0.00 | 287 | 0.00 | 287 | 0.00 |
| HUMAN RESOURCES ASSISTANT | 0 | 0.00 | 0 | 0.00 | 653 | 0.00 | 653 | 0.00 |
| HUMAN RESOURCES GENERALIST | 0 | 0.00 | 0 | 0.00 | 210 | 0.00 | 210 | 0.00 |
| HUMAN RESOURCES SPECIALIST | 0 | 0.00 | 0 | 0.00 | 296 | 0.00 | 296 | 0.00 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 345 | 0.00 | 345 | 0.00 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 290 | 0.00 | 290 | 0.00 |
| ASSOC HEARINGS/APPEALS REFEREE | 0 | 0.00 | 0 | 0.00 | 429 | 0.00 | 429 | 0.00 |
| SR COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 1,580 | 0.00 | 1,580 | 0.00 |
| COMMISSIONED INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 940 | 0.00 | 940 | 0.00 |
| INVESTIGATIONS MANAGER | 0 | 0.00 | 0 | 0.00 | 1,747 | 0.00 | 1,747 | 0.00 |
| DRIVER | 0 | 0.00 | 0 | 0.00 | 160 | 0.00 | 160 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 156,214 | 0.00 | 156,214 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$156,214 | 0.00 | \$156,214 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$73,297 | 0.00 | \$73,297 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$82,917 | 0.00 | \$82,917 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|----------------|-------------|----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HWY COLL MV/DL SYSTEM | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 1,380 | 0.00 | 1,380 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 517 | 0.00 | 517 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 1,897 | 0.00 | 1,897 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$1,897 | 0.00 | \$1,897 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$1,897 | 0.00 | \$1,897 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 1,066 | 0.00 | 1,066 | 0.00 |
| OUT-STATE AUDIT PERSONNEL | 0 | 0.00 | 0 | 0.00 | 16,954 | 0.00 | 16,954 | 0.00 |
| TAX SEASON ASST | 0 | 0.00 | 0 | 0.00 | 4,722 | 0.00 | 4,722 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 920 | 0.00 | 920 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,293 | 0.00 | 1,293 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 397 | 0.00 | 397 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 13,624 | 0.00 | 13,624 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 36,752 | 0.00 | 36,752 | 0.00 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 35,997 | 0.00 | 35,997 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 16,892 | 0.00 | 16,892 | 0.00 |
| CUSTOMER SERVICE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 2,958 | 0.00 | 2,958 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 7,286 | 0.00 | 7,286 | 0.00 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,014 | 0.00 | 1,014 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 4,541 | 0.00 | 4,541 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 950 | 0.00 | 950 | 0.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 541 | 0.00 | 541 | 0.00 |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 411 | 0.00 | 411 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 3,025 | 0.00 | 3,025 | 0.00 |
| REGULATORY AUDITOR | 0 | 0.00 | 0 | 0.00 | 23,679 | 0.00 | 23,679 | 0.00 |
| SENIOR REGULATORY AUDITOR | 0 | 0.00 | 0 | 0.00 | 7,826 | 0.00 | 7,826 | 0.00 |
| REGULATORY AUDITOR SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 15,227 | 0.00 | 15,227 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 196,075 | 0.00 | 196,075 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$196,075 | 0.00 | \$196,075 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$188,754 | 0.00 | \$188,754 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$7,321 | 0.00 | \$7,321 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|----------------|-------------|----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 23 | 0.00 | 23 | 0.00 |
| ADMINISTRATIVE SUPPORT CLERK | 0 | 0.00 | 0 | 0.00 | 501 | 0.00 | 501 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 6 | 0.00 | 6 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 1,395 | 0.00 | 1,395 | 0.00 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 2,414 | 0.00 | 2,414 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 388 | 0.00 | 388 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 64 | 0.00 | 64 | 0.00 |
| SENIOR APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 1,064 | 0.00 | 1,064 | 0.00 |
| APPLICATIONS DEVELOPMENT MGR | 0 | 0.00 | 0 | 0.00 | 399 | 0.00 | 399 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 6,254 | 0.00 | 6,254 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$6,254 | 0.00 | \$6,254 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$4,034 | 0.00 | \$4,034 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$29 | 0.00 | \$29 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$2,191 | 0.00 | \$2,191 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 670 | 0.00 | 670 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 1,923 | 0.00 | 1,923 | 0.00 |
| PARALEGAL | 0 | 0.00 | 0 | 0.00 | 984 | 0.00 | 984 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 2,106 | 0.00 | 2,106 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 162 | 0.00 | 162 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 2,689 | 0.00 | 2,689 | 0.00 |
| APPELLATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 607 | 0.00 | 607 | 0.00 |
| GENERAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 1,027 | 0.00 | 1,027 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 222 | 0.00 | 222 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 178 | 0.00 | 178 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 592 | 0.00 | 592 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 329 | 0.00 | 329 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 171 | 0.00 | 171 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 1,833 | 0.00 | 1,833 | 0.00 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 642 | 0.00 | 642 | 0.00 |
| ASSOCIATE AUDITOR | 0 | 0.00 | 0 | 0.00 | 667 | 0.00 | 667 | 0.00 |
| SR NON-COMMISSION INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 3,514 | 0.00 | 3,514 | 0.00 |
| COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 1,047 | 0.00 | 1,047 | 0.00 |
| SR COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 3,596 | 0.00 | 3,596 | 0.00 |
| NON-COMMSSN INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 1,753 | 0.00 | 1,753 | 0.00 |
| COMMISSIONED INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 856 | 0.00 | 856 | 0.00 |
| INVESTIGATIONS MANAGER | 0 | 0.00 | 0 | 0.00 | 911 | 0.00 | 911 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 26,479 | 0.00 | 26,479 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$26,479 | 0.00 | \$26,479 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$19,141 | 0.00 | \$19,141 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$2,253 | 0.00 | \$2,253 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$5,085 | 0.00 | \$5,085 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 221 | 0.00 | 221 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 1,267 | 0.00 | 1,267 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 345 | 0.00 | 345 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 201 | 0.00 | 201 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 257 | 0.00 | 257 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 318 | 0.00 | 318 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 3,232 | 0.00 | 3,232 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 670 | 0.00 | 670 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 567 | 0.00 | 567 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 527 | 0.00 | 527 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 475 | 0.00 | 475 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 442 | 0.00 | 442 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 416 | 0.00 | 416 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 127 | 0.00 | 127 | 0.00 |
| STORES/WAREHOUSE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 153 | 0.00 | 153 | 0.00 |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 345 | 0.00 | 345 | 0.00 |
| ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 114 | 0.00 | 114 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 794 | 0.00 | 794 | 0.00 |
| ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 451 | 0.00 | 451 | 0.00 |
| SENIOR ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 187 | 0.00 | 187 | 0.00 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 753 | 0.00 | 753 | 0.00 |
| ECONOMIST | 0 | 0.00 | 0 | 0.00 | 782 | 0.00 | 782 | 0.00 |
| PROCUREMENT SPECIALIST | 0 | 0.00 | 0 | 0.00 | 195 | 0.00 | 195 | 0.00 |
| HUMAN RESOURCES ASSISTANT | 0 | 0.00 | 0 | 0.00 | 421 | 0.00 | 421 | 0.00 |
| HUMAN RESOURCES GENERALIST | 0 | 0.00 | 0 | 0.00 | 496 | 0.00 | 496 | 0.00 |
| HUMAN RESOURCES SPECIALIST | 0 | 0.00 | 0 | 0.00 | 185 | 0.00 | 185 | 0.00 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 281 | 0.00 | 281 | 0.00 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 122 | 0.00 | 122 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| DRIVER | 0 | 0.00 | 0 | 0.00 | 122 | 0.00 | 122 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 14,466 | 0.00 | 14,466 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$14,466 | 0.00 | \$14,466 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$13,621 | 0.00 | \$13,621 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$571 | 0.00 | \$571 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$274 | 0.00 | \$274 | 0.00 |

NEW DECISION ITEM
RANK: 2 OF 17

| | |
|---|--|
| Department of Revenue | Budget Unit <u>86104C, 86110C, 86115C, 86120C, 86130C, 86135C</u> |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | |
| Pay Plan - FY 2023 Cost to Continue | HB Section <u>4.005, 4.010, 4.015, 4.020, 4.025</u> |
| DI# 0000012 | |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|----------------------------|----------|----------|----------|----------|-----------------------------------|------------------|---------------|------------------|------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 3,120,409 | 18,935 | 1,384,754 | 4,524,098 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | Total | 3,120,409 | 18,935 | 1,384,754 | 4,524,098 |
| FTE | | | | | FTE | | | | |
| 0.00 0.00 0.00 0.00 | | | | | 0.00 0.00 0.00 0.00 | | | | |

| | | | | |
|--|----------|----------|----------|----------|
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

Non-Counts:

| | | | | |
|--|------------------|--------------|----------------|------------------|
| Est. Fringe | <u>1,045,961</u> | <u>6,347</u> | <u>464,170</u> | <u>1,516,478</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: State Highways and Transportation Department (0644); Health Initiatives (0275); Petroleum Storage Tank (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); DOR Specialty Plates (0775); Tobacco Control (0984); Child Support Enforcement (0169)

Non-Counts:

| | | | | | |
|---|-----------------|--------------------------|-------------------|--------------------------|-----------------------|
| 2. THIS REQUEST CAN BE CATEGORIZED AS: | | | | | |
| <input type="checkbox"/> | New Legislation | <input type="checkbox"/> | New Program | <input type="checkbox"/> | Fund Switch |
| <input type="checkbox"/> | Federal Mandate | <input type="checkbox"/> | Program Expansion | <input type="checkbox"/> | Cost to Continue |
| <input type="checkbox"/> | GR Pick-Up | <input type="checkbox"/> | Space Request | <input type="checkbox"/> | Equipment Replacement |
| <input checked="" type="checkbox"/> | Pay Plan | <input type="checkbox"/> | Other: _____ | | |

NEW DECISION ITEM
RANK: 2 OF 17

| | |
|--|--|
| Department of Revenue Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration Pay Plan - FY 2023 Cost to Continue DI# 0000012 | Budget Unit <u>86104C, 86110C, 86115C, 86120C, 86130C, 86135C</u> HB Section <u>4.005, 4.010, 4.015, 4.020, 4.025</u> |
| 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM. | |
| <p>To help address high turnover and vacancy rates across the state, funding is needed to address statewide salary needs. The FY 2023 budget includes appropriation authority for three pay plan components and their associated fringes:</p> <ul style="list-style-type: none"> - 5.5% pay increase for employees - \$15/hr state employee baseline wage adjustment - Compression adjustments between positions | |
| 4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.) | |
| <p>The appropriated amount for the Fiscal Year 2023 pay plan was based on a 5.5% pay increase for employees, raising the baseline wage of employees to \$15/hr, and adjustments related to compression issues as a result of the increases.</p> <p>The 5.5 percent COLA increase is based on the average increase of four general structure adjustment economic indicators:</p> <p>Consumer Price Index for the Midwest – 6.4 percent; Employment Cost Index – 4.3 percent; World at Work Salary Budget Increases – 2.9 percent; and Personal Income – 8.3 percent.</p> | |

NEW DECISION ITEM
RANK: 2 OF 17

| | | | | | | | | | |
|--|----------------|----------------|-----------------|--|-------------------|-------------------|-------------------|-------------------|----------------------|
| Department of Revenue | | | | Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C | | | | | |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | | | | | | | | |
| Pay Plan - FY 2023 Cost to Continue | | | | HB Section 4.005, 4.010, 4.015, 4.020, 4.025 | | | | | |
| DI# 0000012 | | | | | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| | Dept Req GR | Dept Req GR | Dept Req FED | Dept Req FED | Dept Req OTHER | Dept Req OTHER | Dept Req TOTAL | Dept Req TOTAL | Dept Req One-Time |
| Budget Object Class/Job Class | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| 100-Salaries and Wages | | | | | | | 0 | | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | | | |
| | Gov Rec GR | Gov Rec GR | Gov Rec FED | Gov Rec FED | Gov Rec OTHER | Gov Rec OTHER | Gov Rec TOTAL | Gov Rec TOTAL | Gov Rec One-Time |
| Budget Object Class/Job Class | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| 100-Salaries and Wages | | | | | | | 0 | | |
| Total PS | 3,120,409 | | 18,935 | | 1,384,754 | | 4,524,098 | 0.0 | |
| | 3,120,409 | 0.0 | 18,935 | 0.0 | 1,384,754 | 0.0 | 4,524,098 | 0.0 | 0 |
| Grand Total | 3,120,409 | 0.0 | 18,935 | 0.0 | 1,384,754 | 0.0 | 4,524,098 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,254 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 14,209 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 8,666 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,000 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,626 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,923 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 30,022 | 0.00 |
| CLERK | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 53,002 | 0.00 |
| GENERAL COUNSEL - DIVISION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,796 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,208 | 0.00 |
| GENERAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,467 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,160 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,542 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,828 | 0.00 |
| ADMINISTRATIVE SUPPORT CLERK | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 38,510 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 177,928 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 22,550 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,778 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 60,588 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 543,139 | 0.00 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 483,566 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 115,237 | 0.00 |
| CUSTOMER SERVICE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 916 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 70,497 | 0.00 |
| SENIOR PROGRAM SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 34 | 0.00 |
| PROGRAM COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,574 | 0.00 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 14,417 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 30,542 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 18,081 | 0.00 |
| SENIOR RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,410 | 0.00 |
| STORES/WAREHOUSE ASSOCIATE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,907 | 0.00 |
| STORES/WAREHOUSE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,196 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| PUBLIC RELATIONS SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,448 | 0.00 |
| SR PUBLIC RELATIONS SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,527 | 0.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,751 | 0.00 |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,506 | 0.00 |
| SR STAFF DEV TRAINING SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,702 | 0.00 |
| ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,341 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 21,798 | 0.00 |
| SENIOR ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,603 | 0.00 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,445 | 0.00 |
| ASSOCIATE AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,129 | 0.00 |
| AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,397 | 0.00 |
| LEAD AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 26 | 0.00 |
| AUDITOR SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,609 | 0.00 |
| PROCUREMENT SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,611 | 0.00 |
| HUMAN RESOURCES ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,665 | 0.00 |
| HUMAN RESOURCES GENERALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,178 | 0.00 |
| HUMAN RESOURCES SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,657 | 0.00 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,933 | 0.00 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 16 | 0.00 |
| ASSOC HEARINGS/APPEALS REFEREE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,405 | 0.00 |
| SR COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 8,861 | 0.00 |
| COMMISSIONED INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,275 | 0.00 |
| INVESTIGATIONS MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,802 | 0.00 |
| DRIVER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,085 | 0.00 |
| SPECIALIZED TRADES WORKER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,613 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,865,956 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1,865,956 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$701,368 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1,164,588 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HWY COLL MV/DL SYSTEM | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,911 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 30,434 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 15,196 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,564 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 60,105 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$60,105 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$10,642 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$49,463 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,980 | 0.00 |
| OUT-STATE AUDIT PERSONNEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 95,112 | 0.00 |
| TAX SEASON ASST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 26,489 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,161 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 18,909 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,226 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 76,434 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 710,224 | 0.00 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 535,234 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 240,189 | 0.00 |
| CUSTOMER SERVICE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 22,961 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 40,875 | 0.00 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,248 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 22,669 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,600 | 0.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,036 | 0.00 |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,305 | 0.00 |
| ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,994 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,929 | 0.00 |
| REGULATORY AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 221,444 | 0.00 |
| SENIOR REGULATORY AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 43,905 | 0.00 |
| REGULATORY AUDITOR SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 82,376 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,188,300 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$2,188,300 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$2,078,306 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$109,994 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 127 | 0.00 |
| ADMINISTRATIVE SUPPORT CLERK | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,064 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 109 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 25,766 | 0.00 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 35,637 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,174 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 359 | 0.00 |
| SENIOR APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,972 | 0.00 |
| APPLICATIONS DEVELOPMENT MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,239 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 82,447 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$82,447 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$52,530 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$236 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$29,681 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,756 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,788 | 0.00 |
| PARALEGAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,522 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,817 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 909 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 15,088 | 0.00 |
| APPELLATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,407 | 0.00 |
| GENERAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,766 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,262 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 997 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,874 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,035 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 957 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 26,062 | 0.00 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,603 | 0.00 |
| ASSOCIATE AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,602 | 0.00 |
| AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,143 | 0.00 |
| LEAD AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,551 | 0.00 |
| AUDITOR SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,047 | 0.00 |
| AUDITOR MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,575 | 0.00 |
| SR NON-COMMISSION INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 19,717 | 0.00 |
| COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,872 | 0.00 |
| SR COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 20,171 | 0.00 |
| NON-COMMSSN INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,832 | 0.00 |
| COMMISSIONED INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,802 | 0.00 |
| INVESTIGATIONS MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,112 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 187,267 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$187,267 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$146,096 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$12,644 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$28,527 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,238 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,111 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,933 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,130 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,440 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,783 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 59,365 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,243 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,183 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,955 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 8,781 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,292 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,334 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 711 | 0.00 |
| STORES/WAREHOUSE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 856 | 0.00 |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,936 | 0.00 |
| ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 964 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,453 | 0.00 |
| ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,527 | 0.00 |
| SENIOR ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,046 | 0.00 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,224 | 0.00 |
| ECONOMIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,390 | 0.00 |
| PROCUREMENT SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,094 | 0.00 |
| HUMAN RESOURCES ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,363 | 0.00 |
| HUMAN RESOURCES GENERALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,782 | 0.00 |
| HUMAN RESOURCES SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,035 | 0.00 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,574 | 0.00 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7 | 0.00 |
| DRIVER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,596 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| SPECIALIZED TRADES WORKER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 677 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 140,023 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$140,023 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$131,467 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$6,055 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$2,501 | 0.00 |

NEW DECISION ITEM
RANK: 3 OF 17

| | | |
|---|--------------------|-------------------|
| Department of Revenue | Budget Unit | 86110C |
| Administration Division | | |
| Operational Excellence Coordinator | DI# 0000017 | HB Section |
| | | 4.005 |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|------------------------|-------------|-------------|-------------|-------------|-----------------------------------|---------------|-------------|--------------|---------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 55,800 | 0 | 6,200 | 62,000 |
| EE | 0 | 0 | 0 | 0 | EE | 10,697 | 0 | 1,189 | 11,886 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | Total | 66,497 | 0 | 7,389 | 73,886 |
| FTE | | | | | FTE | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

| | | | | |
|--------------------|--------|---|-------|--------|
| Est. Fringe | 18,704 | 0 | 2,078 | 20,782 |
|--------------------|--------|---|-------|--------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Dept (0644)
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|---|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input checked="" type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department is requesting funds for an Operational Excellence Coordinator and associated E&E to improve operational excellence. The coordinator position will work across all divisions and programs to identify and capture data and will serve as the Department's Tableau administrator. Better data analytics will improve fact-based decision making and efficiencies.

Cabinet members have identified Operational Excellence and data analytics as the most effective and useful addition to state government. The Operational Excellence initiative was introduced to State of Missouri agencies in 2017. Since that time, all Operational Excellence duties within the department have been absorbed by existing team members; however, an additional dedicated team member is necessary to continue improvements.

NEW DECISION ITEM
RANK: 3 OF 17

| | | |
|------------------------------------|-------------|------------------|
| Department of Revenue | Budget Unit | 86110C |
| Administration Division | | |
| Operational Excellence Coordinator | DI# 0000017 | HB Section 4.005 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The requested PS for the Operational Excellence Coordinator position salary was based on comparable coordinator positions across state government. The FTE for this position will come from the current department core.

The requested E&E includes associated office and communications supplies, computer equipment and software. A Tableau subscription will be allotted to designated individuals within each Division who will work in conjunction with the Operational Excellence Coordinator to provide real-time data and efficiency measures.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|---------------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 02RD40-Senior Research/Data Analyst | 55,800 | | | | 6,200 | | 62,000 | 0.0 | |
| Total PS | 55,800 | 0.0 | 0 | 0.0 | 6,200 | 0.0 | 62,000 | 0.0 | 0 |
| 190-Supplies | 1,530 | | | | 170 | | 1,700 | | |
| 340-Communication Services & Supplies | 617 | | | | 69 | | 686 | | |
| 480 - Computer Equipment | 8,550 | | | | 950 | | 9,500 | | |
| Total EE | 10,697 | | 0 | | 1,189 | | 11,886 | | 0 |
| Grand Total | 66,497 | 0.0 | 0 | 0.0 | 7,389 | 0.0 | 73,886 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 3 OF 17

| | | |
|---|--------------------|-------------------------|
| Department of Revenue | Budget Unit | 86110C |
| Administration Division | | |
| Operational Excellence Coordinator | DI# 0000017 | HB Section 4.005 |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

The position will assess current collected data and identify the additional data needs of each division and program. All placemat initiatives and regular montly dashboard sections will be moved to Tableau. The Coordinator will also train staff on Operational Excellence initiatives and techniques to improve efficiencies within the department, as well as trainings on Tableau functionality. Improved data analytics will allow Department leadership to better understand how program teams work and will result in better accountability measures to meet statutory obligations and better serve Missourians.

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|------------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Op Ex Coordinator - 0000017 | | | | | | | | |
| SENIOR RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 62,000 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 62,000 | 0.00 |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,700 | 0.00 |
| COMMUNICATION SERV & SUPP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 686 | 0.00 |
| COMPUTER EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,500 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,886 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$73,886 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$66,497 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$7,389 | 0.00 |

NEW DECISION ITEM
RANK: 5 OF 17

| | |
|---|---|
| Department of Revenue | Budget Unit <u>86110C/86115C</u> |
| Division - Taxation | |
| DI Name - Implement Legislation DI# 1860001 | HB Section <u>4.005/4.01</u> |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|------------------|-------------|-------------|------------------|--|------------------|-------------|----------------|------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 1,900,232 | 0 | 0 | 1,900,232 | PS | 1,721,032 | 0 | 179,200 | 1,900,232 |
| EE | 1,932,894 | 0 | 0 | 1,932,894 | EE | 6,932,894 | 0 | 0 | 6,932,894 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 3,833,126 | 0 | 0 | 3,833,126 | Total | 8,653,926 | 0 | 179,200 | 8,833,126 |
| FTE | 39.00 | 0.00 | 0.00 | 39.00 | FTE | 34.00 | 0.00 | 5.00 | 39.00 |
| Est. Fringe | 640,779 | 0 | 0 | 640,779 | Est. Fringe | 560,787 | 0 | 79,992 | 640,779 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: State Highways and Transportation Dept (0644)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|---|--|--|
| <input checked="" type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue requests Fiscal Year 2023 (FY23) funding to implement legislation passed in the 101st General Assembly session.

SB 153- This legislation modifies numerous taxation related provisions. The Department is requesting funding for the provisions provided below.

Use Tax Economic Nexus - This act modifies the definition of "engaging in business activities within this state" to include vendors that had cumulative gross receipts of at least \$100,000 from the sale of tangible personal property for the purpose of storage, use, or consumption in this state in the previous twelve-month period, as described in the act. Vendors meeting such criteria shall be required to collect and remit the use tax as provided under current law. The Department will need to hire additional registration staff and auditors to ensure affected businesses are registered and have collected the proper Missouri tax.

NEW DECISION ITEM
RANK: 5 OF 17

| | |
|---|---|
| Department of Revenue | Budget Unit <u>86110C/86115C</u> |
| Division - Taxation | |
| DI Name - Implement Legislation DI# 1860001 | HB Section <u>4.005/4.01</u> |

Taxation Jurisdiction Data Base- The Director shall provide and maintain downloadable electronic databases at no cost to the user of the databases for taxing jurisdiction boundary changes, tax rates, and a taxability matrix detailing taxable property and services. Sellers and certified service providers (CSP) will be relieved from liability if they fail to properly collect tax based upon information provided by the Department. Certified service providers, sellers, and marketplace facilitators may utilize proprietary data, provided the Director certifies that such data meets the standards provided for under the act. The Department will need funding to create the database, and to provide the tax rates and taxability matrix required.

SB 262-This legislation modifies numerous taxation and transportation related provisions. The Department is requesting funding for the provisions provided below.

Motor Fuel Refund Request - A tax increase is enacted by this bill. However, a refund for the additional tax may be claimed by a taxpayer if they submit a refund application between July 1 and September 30. The Department is requesting additional funding for 20 temporary employees for four months per fiscal year to process the increase in refund requests.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The FY23 costs listed below are based on TAFP fiscal notes or revised department costs:

| | Ongoing | One-Time | FTE |
|--|--------------------|--------------------|-----------|
| SB 153 | | | |
| Associate Customer Service Rep | \$172,225 | | 7 |
| Regulatory Auditor | \$1,548,807 | | 27 |
| Equipment for 34 FTE | \$332,894 | \$332,894 | |
| System Development, Hardware, Software | \$6,255,500 | \$1,225,500 | |
| System Maintenance | \$244,500 | | |
| Postage for economic nexus mailing | \$100,000 | \$100,000 | |
| SB 262 | | | |
| Temporary Staff | \$179,200 | | 5 |
| Total Request | \$8,833,126 | \$1,658,394 | 39 |

NEW DECISION ITEM
RANK: 5 OF 17

| Department of Revenue | | | Budget Unit 86110C/86115C | | | | | | |
|--|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Division - Taxation | | | | | | | | | |
| DI Name - Implement Legislation | | DI# 1860001 | HB Section | | 4.005/4.01 | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
| 100 - Salaries and Wages | 1,900,232 | 39.0 | | | 0 | | 1,900,232 | 39.0 | |
| Total PS | 1,900,232 | 39.0 | 0 | 0.0 | 0 | 0.0 | 1,900,232 | 39.0 | 0 |
| 190-Supplies | 332,894 | | | | | | 332,894 | | 332,864 |
| 400-Professional Services | 1,600,000 | | | | | | 1,600,000 | | 1,325,500 |
| Total EE | 1,932,894 | | 0 | | 0 | | 1,932,894 | | 1,658,364 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 3,833,126 | 39.0 | 0 | 0.0 | 0 | 0.0 | 3,833,126 | 39.0 | 1,658,364 |

NEW DECISION ITEM
RANK: 5 OF 17

| Department of Revenue | | | Budget Unit 86110C/86115C | | | | | | |
|---------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division - Taxation | | | | | | | | | |
| DI Name - Implement Legislation | | DI# 1860001 | HB Section | | 4.005/4.01 | | | | |
| | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| 100 - Salaries and Wages | 1,721,032 | 34.0 | | | 179,200 | 5.0 | 1,900,232 | 39.0 | |
| Total PS | 1,721,032 | 34.0 | 0 | 0.0 | 179,200 | 5.0 | 1,900,232 | 39.0 | 0 |
| 190-Supplies | 432,894 | | | | | | 432,894 | | |
| 400-Professional Services | 6,500,000 | | | | | | 6,500,000 | | |
| | | | | | | | 0 | | |
| Total EE | 6,932,894 | | 0 | | 0 | | 6,932,894 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 8,653,926 | 34.0 | 0 | 0.0 | 179,200 | 5.0 | 8,833,126 | 39.0 | 0 |

NEW DECISION ITEM
RANK: 5 OF 17

| | |
|---|----------------------------------|
| <u>Department of Revenue</u> | Budget Unit <u>86110C/86115C</u> |
| <u>Division - Taxation</u> | |
| <u>DI Name - Implement Legislation</u> <u>DI# 1860001</u> | HB Section <u>4.005/4.01</u> |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Implement Legislation - 1860001 | | | | | | | | |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 179,200 | 5.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 179,200 | 5.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$179,200 | 5.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$179,200 | 5.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|------------|-------------|------------|-------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Implement Legislation - 1860001 | | | | | | | | |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 351,425 | 12.00 | 172,225 | 7.00 |
| REGULATORY AUDITOR | 0 | 0.00 | 0 | 0.00 | 1,548,807 | 27.00 | 1,548,807 | 27.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 1,900,232 | 39.00 | 1,721,032 | 34.00 |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 332,894 | 0.00 | 332,894 | 0.00 |
| PROFESSIONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 1,600,000 | 0.00 | 6,600,000 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 1,932,894 | 0.00 | 6,932,894 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$3,833,126 | 39.00 | \$8,653,926 | 34.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$3,833,126 | 39.00 | \$8,653,926 | 34.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 6,774,387 | 174.30 | 7,403,089 | 201.60 | 7,403,089 | 201.60 | 7,403,089 | 201.60 |
| STATE HWYS AND TRANS DEPT | 7,551,939 | 230.97 | 8,374,526 | 243.99 | 8,374,526 | 243.99 | 8,374,526 | 243.99 |
| TOTAL - PS | 14,326,326 | 405.27 | 15,777,615 | 445.59 | 15,777,615 | 445.59 | 15,777,615 | 445.59 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 2,474,587 | 0.00 | 2,676,178 | 0.00 | 2,676,178 | 0.00 | 2,676,178 | 0.00 |
| STATE HWYS AND TRANS DEPT | 6,126,964 | 0.00 | 7,020,670 | 0.00 | 6,333,170 | 0.00 | 6,333,170 | 0.00 |
| TOTAL - EE | 8,601,551 | 0.00 | 9,696,848 | 0.00 | 9,009,348 | 0.00 | 9,009,348 | 0.00 |
| TOTAL | 22,927,877 | 405.27 | 25,474,463 | 445.59 | 24,786,963 | 445.59 | 24,786,963 | 445.59 |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 73,297 | 0.00 | 73,297 | 0.00 |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 82,917 | 0.00 | 82,917 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 156,214 | 0.00 | 156,214 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 156,214 | 0.00 | 156,214 | 0.00 |
| Implement Legislation - 1860001 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 179,200 | 5.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 179,200 | 5.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 179,200 | 5.00 |
| Temporary License Office Oper - 1860002 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 648,960 | 21.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 648,960 | 21.00 | 0 | 0.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 11,265 | 0.00 | 660,225 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 11,265 | 0.00 | 660,225 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 660,225 | 21.00 | 660,225 | 0.00 |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|----------|-------------|----------|-------------|----------------|-------------|------------------|-------------|--|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| HIGHWAY COLLECTIONS | | | | | | | | | |
| CDL Medical Ceritification - 1860004 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 103,248 | 4.00 | 103,248 | 4.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 103,248 | 4.00 | 103,248 | 4.00 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 45,779 | 0.00 | 45,779 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 45,779 | 0.00 | 45,779 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 149,027 | 4.00 | 149,027 | 4.00 | |
| Postage Rate Increase - 1860003 | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 71,460 | 0.00 | 71,460 | 0.00 | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 134,980 | 0.00 | 134,980 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 206,440 | 0.00 | 206,440 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 206,440 | 0.00 | 206,440 | 0.00 | |
| Pay Plan - 0000012 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 701,368 | 0.00 | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,164,588 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,865,956 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,865,956 | 0.00 | |
| Op Ex Coordinator - 0000017 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 55,800 | 0.00 | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,200 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 62,000 | 0.00 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,697 | 0.00 | |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Op Ex Coordinator - 0000017 | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,189 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,886 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 73,886 | 0.00 |
| License Plate Cost Increase - 1860010 | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 626,889 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 626,889 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 626,889 | 0.00 |
| GRAND TOTAL | \$22,927,877 | 405.27 | \$25,474,463 | 445.59 | \$25,958,869 | 470.59 | \$28,704,800 | 454.59 |

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im_disummary

CORE DECISION ITEM

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 86110C |
| Divisions-Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel | | |
| Core - Highway Collections Core | HB Section | 4.005 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|--|-------------|-------------------|-------------------|--|--|-------------|-------------------|-------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 7,403,089 | 0 | 8,374,526 | 15,777,615 | PS | 7,403,089 | 0 | 8,374,526 | 15,777,615 |
| EE | 2,676,178 | 0 | 6,333,170 | 9,009,348 | EE | 2,676,178 | 0 | 6,333,170 | 9,009,348 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 10,079,267 | 0 | 14,707,696 | 24,786,963 | Total | 10,079,267 | 0 | 14,707,696 | 24,786,963 |
| FTE | 201.60 | 0.00 | 243.99 | 445.59 | FTE | 201.60 | 0.00 | 243.99 | 445.59 |
| Est. Fringe | 5,464,591 | 0 | 6,417,461 | 11,882,052 | Est. Fringe | 5,464,591 | 0 | 6,417,461 | 11,882,052 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | State Highways and Transportation Department Fund (0644) | | | | Other Funds: | State Highways and Transportation Department Fund (0644) | | | |

2. CORE DESCRIPTION

Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department of Revenue may spend for the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license issuance, renewal, and suspension responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 86110C |
| Divisions-Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel | HB Section | 4.005 |
| Core - Highway Collections Core | | |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 24,745,437 | 24,927,460 | 24,315,823 | 25,474,463 |
| Less Reverted (All Funds) | (742,362) | (747,826) | (713,117) | 0 |
| Less Restricted (All Funds)* | 0 | (364,603) | 0 | 0 |
| Budget Authority (All Funds) | 24,003,075 | 23,815,031 | 23,602,706 | 25,474,463 |
| Actual Expenditures (All Funds) | 21,948,865 | 23,237,179 | 22,927,877 | N/A |
| Unexpended (All Funds) | 2,054,210 | 577,852 | 674,829 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 1,363,457 | 495,117 | 632,600 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 690,753 | 82,735 | 42,229 | N/A |
| | (1) | | | |

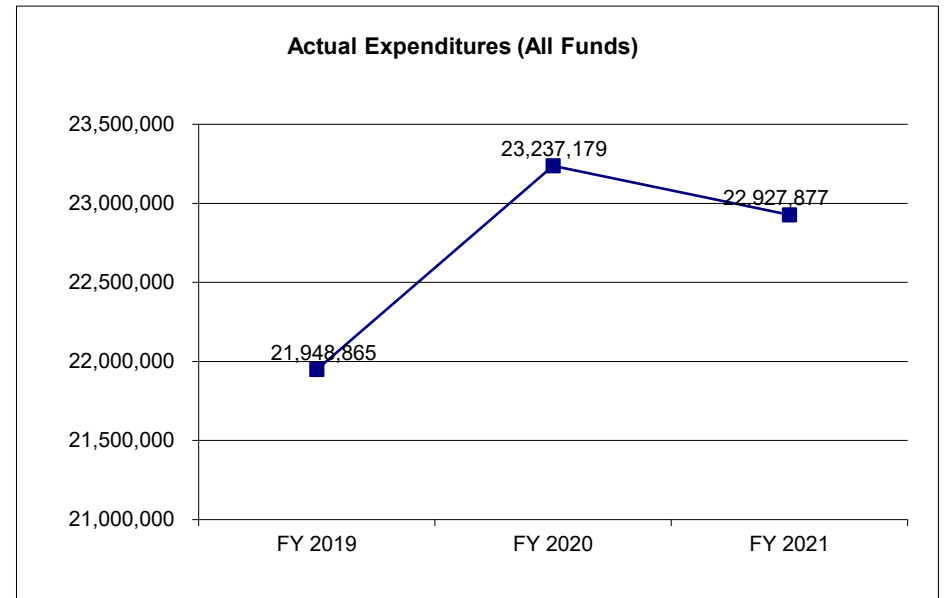
*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Lapse balance due to plate reissuance when MoDOT paid for license plates.



Division Allocation for FY23 Funding

| | GR | FTE | HWY | FTE | TOTAL | FTE |
|------------------------------------|-------------|------------|--------------|------------|--------------|------------|
| Motor Vehicle and Driver Licensing | \$4,788,938 | 116.55 | \$9,797,428 | 170.61 | \$14,586,366 | 287.16 |
| Taxation | \$508,873 | 19.46 | \$817,558 | 28.66 | \$1,326,431 | 48.12 |
| General Counsel's Office | \$1,162,111 | 23.98 | \$1,258,881 | 25.83 | \$2,420,992 | 49.81 |
| Administration/Postage | \$2,931,845 | 41.61 | \$3,521,329 | 18.89 | \$6,453,174 | 60.50 |
| | \$9,391,767 | 201.60 | \$15,395,196 | 243.99 | \$24,786,963 | 445.59 |

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS**

5. CORE RECONCILIATION DETAIL

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----|------|--|-------------------------|---------------|-------------------|----------------|-------------------|-------------------|--|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | PS | 445.59 | 7,403,089 | 0 | 8,374,526 | 15,777,615 | |
| | | | | EE | 0.00 | 2,676,178 | 0 | 7,020,670 | 9,696,848 | |
| | | | | Total | 445.59 | 10,079,267 | 0 | 15,395,196 | 25,474,463 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| 1x Expenditures | 319 | 1774 | | EE | 0.00 | 0 | 0 | (687,500) | (687,500) | Reduced for FY21 Implement Legislation one time expenditure. |
| Core Reallocation | 321 | 1791 | | PS | 0.00 | 0 | 0 | 0 | (0) | Reallocating funds to better represent spending. |
| Core Reallocation | 321 | 1768 | | PS | 0.00 | 0 | 0 | 0 | 0 | Reallocating funds to better represent spending. |
| NET DEPARTMENT CHANGES | | | | | 0.00 | 0 | 0 | (687,500) | (687,500) | |
| DEPARTMENT CORE REQUEST | | | | | | | | | | |
| | | | | PS | 445.59 | 7,403,089 | 0 | 8,374,526 | 15,777,615 | |
| | | | | EE | 0.00 | 2,676,178 | 0 | 6,333,170 | 9,009,348 | |
| | | | | Total | 445.59 | 10,079,267 | 0 | 14,707,696 | 24,786,963 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | | |
| | | | | PS | 445.59 | 7,403,089 | 0 | 8,374,526 | 15,777,615 | |
| | | | | EE | 0.00 | 2,676,178 | 0 | 6,333,170 | 9,009,348 | |
| | | | | Total | 445.59 | 10,079,267 | 0 | 14,707,696 | 24,786,963 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 6,518 | 0.21 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| OFFICE SUPPORT ASSISTANT | 4,996 | 0.20 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 12,831 | 0.46 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PHOTOGRAPHIC-MACHINE OPER | 5,355 | 0.21 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN I | 9,796 | 0.36 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN II | 4,139 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN III | 757 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN IV | 905 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STOREKEEPER I | 943 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STOREKEEPER II | 1,069 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SUPPLY MANAGER I | 1,038 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PROCUREMENT OFCR II | 1,318 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNT CLERK II | 865 | 0.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR II | 2,963 | 0.06 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR I | 1,808 | 0.05 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SENIOR AUDITOR | 2,529 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT I | 1,839 | 0.05 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT II | 2,825 | 0.06 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT III | 1,245 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING SPECIALIST II | 560 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING CLERK | 1,369 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING TECHNICIAN | 12,449 | 0.41 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST I | 897 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST II | 1,044 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| HUMAN RELATIONS OFCR II | 1,119 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL ANAL I | 1,422 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL ANAL II | 1,172 | 0.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION SPEC I | 1,674 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION SPEC II | 1,934 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION COOR | 1,293 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TRAINING TECH I | 7,302 | 0.18 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TRAINING TECH III | 2,007 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| EXECUTIVE II | 1,001 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 11,103 | 0.25 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 10,004 | 0.21 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PLANNER III | 2,603 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL CLERK | 2,079 | 0.06 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LEGISLATIVE COORDINATOR | 2,221 | 0.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| APPEALS REFEREE I | 1,786 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL I | 8,979 | 0.27 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL II | 3,012 | 0.07 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL III | 3,490 | 0.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATOR II | 5,446 | 0.12 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATOR III | 2,042 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTOR VEHICLE DRIVER | 607 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COLLECTION TECH III | 1,300 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE SECTION SUPV | 26,626 | 0.67 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TELEPHONE INFO OPERATOR I REV | 9,816 | 0.38 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TELEPHONE INFO OPERATOR II REV | 1,197 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE FIELD SERVICES COOR | 21,550 | 0.54 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH I | 103,763 | 4.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH II | 114,694 | 3.91 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH III | 32,302 | 1.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH IV | 510 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| FACILITIES OPERATIONS MGR B1 | 1,807 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 7,198 | 0.11 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| HUMAN RESOURCES MGR B1 | 1,603 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATION MGR B1 | 3,725 | 0.05 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE MANAGER, BAND 1 | 40,873 | 0.69 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 114,734 | 0.86 | 112,592 | 0.60 | 112,592 | 0.60 | 112,592 | 0.60 |
| DESIGNATED PRINCIPAL ASST DEPT | 256,426 | 2.69 | 255,803 | 1.87 | 255,803 | 1.87 | 255,803 | 1.87 |
| DIVISION DIRECTOR | 135,763 | 1.51 | 156,006 | 1.68 | 156,006 | 1.68 | 156,006 | 1.68 |
| DESIGNATED PRINCIPAL ASST DIV | 144,007 | 2.45 | 108,009 | 1.80 | 108,009 | 1.80 | 108,009 | 1.80 |
| ASSOCIATE COUNSEL | 117,194 | 2.30 | 65,269 | 2.20 | 65,269 | 2.20 | 65,269 | 2.20 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| PARALEGAL | 28,380 | 0.54 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LEGAL COUNSEL | 242,452 | 5.20 | 214,656 | 4.63 | 214,656 | 4.63 | 214,656 | 4.63 |
| SENIOR COUNSEL | 351,376 | 5.81 | 540,492 | 7.16 | 540,492 | 7.16 | 540,492 | 7.16 |
| CLERK | 30,213 | 1.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GENERAL COUNSEL - DIVISION | 67,671 | 1.00 | 68,348 | 1.00 | 68,348 | 1.00 | 68,348 | 1.00 |
| MANAGING COUNSEL | 182,899 | 2.51 | 165,774 | 2.00 | 165,774 | 2.00 | 165,774 | 2.00 |
| APPELLATE COUNSEL | 8,333 | 0.17 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GENERAL COUNSEL | 122,739 | 1.32 | 80,429 | 0.66 | 80,429 | 0.66 | 80,429 | 0.66 |
| MISCELLANEOUS PROFESSIONAL | 46,084 | 0.71 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 39,264 | 0.62 | 38,884 | 0.60 | 38,884 | 0.60 | 38,884 | 0.60 |
| SPECIAL ASST PROFESSIONAL | 14,596 | 0.29 | 27,388 | 0.60 | 27,388 | 0.60 | 27,388 | 0.60 |
| SPECIAL ASST OFFICE & CLERICAL | 160,877 | 3.71 | 176,955 | 3.94 | 176,955 | 3.94 | 176,955 | 3.94 |
| ADMINISTRATIVE SUPPORT CLERK | 113,836 | 4.42 | 218,656 | 8.00 | 193,598 | 7.00 | 193,598 | 7.00 |
| ADMIN SUPPORT ASSISTANT | 735,314 | 26.29 | 978,361 | 29.50 | 978,361 | 29.50 | 978,361 | 29.50 |
| LEAD ADMIN SUPPORT ASSISTANT | 147,568 | 4.75 | 179,789 | 5.81 | 148,600 | 4.81 | 148,600 | 4.81 |
| ADMIN SUPPORT PROFESSIONAL | 44,007 | 1.15 | 50,032 | 1.24 | 50,032 | 1.24 | 50,032 | 1.24 |
| ADMINISTRATIVE MANAGER | 974,479 | 16.40 | 965,756 | 16.49 | 1,092,033 | 18.49 | 1,092,033 | 18.49 |
| ASSOCIATE CUSTOMER SERVICE REP | 2,678,332 | 103.64 | 2,021,137 | 83.96 | 2,690,679 | 108.96 | 2,690,679 | 108.96 |
| CUSTOMER SERVICE REP | 2,538,877 | 86.57 | 4,043,098 | 136.06 | 3,301,634 | 111.06 | 3,301,634 | 111.06 |
| LEAD CUSTOMER SERVICE REP | 793,856 | 24.97 | 818,565 | 31.18 | 818,565 | 31.18 | 818,565 | 31.18 |
| CUSTOMER SERVICE SUPERVISOR | 12,665 | 0.37 | 11,918 | 0.35 | 11,918 | 0.35 | 11,918 | 0.35 |
| CUSTOMER SERVICE MANAGER | 1,142,146 | 28.92 | 1,269,197 | 32.00 | 1,269,197 | 32.00 | 1,269,197 | 32.00 |
| SENIOR PROGRAM SPECIALIST | 57,267 | 0.92 | 63,098 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| PROGRAM COORDINATOR | 2,681 | 0.04 | 0 | 0.00 | 64,990 | 1.00 | 64,990 | 1.00 |
| RESEARCH/DATA ASSISTANT | 211,431 | 6.23 | 299,172 | 8.45 | 259,172 | 7.45 | 259,172 | 7.45 |
| ASSOC RESEARCH/DATA ANALYST | 408,095 | 9.02 | 549,885 | 12.82 | 549,885 | 12.82 | 549,885 | 12.82 |
| RESEARCH/DATA ANALYST | 228,449 | 4.76 | 325,527 | 7.00 | 325,527 | 7.00 | 325,527 | 7.00 |
| STORES/WAREHOUSE ASSISTANT | 1,537 | 0.05 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STORES/WAREHOUSE ASSOCIATE | 24,849 | 0.77 | 33,043 | 1.22 | 33,043 | 1.22 | 33,043 | 1.22 |
| STORES/WAREHOUSE SUPERVISOR | 23,870 | 0.60 | 21,522 | 0.40 | 21,522 | 0.40 | 21,522 | 0.40 |
| PUBLIC RELATIONS SPECIALIST | 42,000 | 1.04 | 40,471 | 0.73 | 80,471 | 1.73 | 80,471 | 1.73 |
| SR PUBLIC RELATIONS SPECIALIST | 44,471 | 0.96 | 45,503 | 1.00 | 45,503 | 1.00 | 45,503 | 1.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| PUBLIC RELATIONS COORDINATOR | 59,743 | 0.97 | 85,533 | 1.32 | 85,533 | 1.32 | 85,533 | 1.32 |
| STAFF DEVELOPMENT TRAINER | 136,304 | 3.33 | 171,153 | 4.30 | 171,153 | 4.30 | 171,153 | 4.30 |
| SR STAFF DEV TRAINING SPEC | 28,093 | 0.58 | 48,660 | 1.00 | 48,660 | 1.00 | 48,660 | 1.00 |
| ACCOUNTS ASSISTANT | 52,163 | 1.65 | 52,031 | 1.62 | 52,031 | 1.62 | 52,031 | 1.62 |
| SENIOR ACCOUNTS ASSISTANT | 327,103 | 9.68 | 392,445 | 8.94 | 392,445 | 8.94 | 392,445 | 8.94 |
| ACCOUNTANT | 15,642 | 0.34 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SENIOR ACCOUNTANT | 28,629 | 0.61 | 28,865 | 0.62 | 28,865 | 0.62 | 28,865 | 0.62 |
| ACCOUNTANT MANAGER | 173,860 | 2.53 | 188,052 | 2.86 | 188,052 | 2.86 | 188,052 | 2.86 |
| ASSOCIATE AUDITOR | 87,216 | 2.07 | 116,618 | 1.66 | 73,915 | 1.11 | 73,915 | 1.11 |
| AUDITOR | 6,233 | 0.14 | 0 | 0.00 | 25,394 | 0.55 | 25,394 | 0.55 |
| LEAD AUDITOR | 48,054 | 0.79 | 48,309 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR SUPERVISOR | 10,117 | 0.17 | 0 | 0.00 | 65,618 | 1.00 | 65,618 | 1.00 |
| PROCUREMENT SPECIALIST | 31,947 | 0.63 | 29,014 | 0.62 | 29,014 | 0.62 | 29,014 | 0.62 |
| HUMAN RESOURCES ASSISTANT | 45,740 | 1.37 | 65,974 | 1.62 | 65,974 | 1.62 | 65,974 | 1.62 |
| HUMAN RESOURCES GENERALIST | 51,516 | 1.46 | 21,217 | 0.62 | 21,217 | 0.62 | 21,217 | 0.62 |
| HUMAN RESOURCES SPECIALIST | 26,036 | 0.58 | 29,835 | 0.60 | 29,835 | 0.60 | 29,835 | 0.60 |
| HUMAN RESOURCES MANAGER | 38,028 | 0.58 | 34,806 | 0.62 | 34,806 | 0.62 | 34,806 | 0.62 |
| NETWORK INFRASTRUCTURE TECH | 13,011 | 0.38 | 29,335 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| ASSOC HEARINGS/APPEALS REFEREE | 41,083 | 0.96 | 43,298 | 1.00 | 43,298 | 1.00 | 43,298 | 1.00 |
| SR NON-COMMISSION INVESTIGATOR | 25,597 | 0.59 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SR COMMISSIONED INVESTIGATOR | 101,617 | 2.35 | 159,539 | 5.50 | 159,539 | 5.50 | 159,539 | 5.50 |
| NON-COMMSSN INVESTIGATOR SPV | 21,592 | 0.46 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| COMMISSIONED INVESTIGATOR SPV | 44,923 | 0.88 | 94,958 | 2.00 | 94,958 | 2.00 | 94,958 | 2.00 |
| INVESTIGATIONS MANAGER | 88,665 | 1.34 | 176,480 | 2.50 | 176,480 | 2.50 | 176,480 | 2.50 |
| DRIVER | 9,286 | 0.33 | 16,158 | 0.62 | 16,158 | 0.62 | 16,158 | 0.62 |
| SPECIALIZED TRADES WORKER | 6,072 | 0.18 | 0 | 0.00 | 29,335 | 0.62 | 29,335 | 0.62 |
| TOTAL - PS | 14,326,326 | 405.27 | 15,777,615 | 445.59 | 15,777,615 | 445.59 | 15,777,615 | 445.59 |
| TRAVEL, IN-STATE | 8,104 | 0.00 | 21,052 | 0.00 | 21,052 | 0.00 | 21,052 | 0.00 |
| TRAVEL, OUT-OF-STATE | 0 | 0.00 | 13,475 | 0.00 | 13,475 | 0.00 | 13,475 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 7,391,241 | 0.00 | 6,671,588 | 0.00 | 6,671,588 | 0.00 | 6,671,588 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 69,766 | 0.00 | 89,669 | 0.00 | 89,669 | 0.00 | 89,669 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|----------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| COMMUNICATION SERV & SUPP | 357,686 | 0.00 | 331,771 | 0.00 | 358,771 | 0.00 | 358,771 | 0.00 |
| PROFESSIONAL SERVICES | 477,559 | 0.00 | 2,328,499 | 0.00 | 1,611,999 | 0.00 | 1,611,999 | 0.00 |
| M&R SERVICES | 152,898 | 0.00 | 197,905 | 0.00 | 197,905 | 0.00 | 197,905 | 0.00 |
| COMPUTER EQUIPMENT | 278 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 121,683 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 |
| OFFICE EQUIPMENT | 4,270 | 0.00 | 12,126 | 0.00 | 12,126 | 0.00 | 12,126 | 0.00 |
| OTHER EQUIPMENT | 7,128 | 0.00 | 14,002 | 0.00 | 14,002 | 0.00 | 14,002 | 0.00 |
| PROPERTY & IMPROVEMENTS | 0 | 0.00 | 2 | 0.00 | 2 | 0.00 | 2 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 10,601 | 0.00 | 10,601 | 0.00 | 10,601 | 0.00 |
| MISCELLANEOUS EXPENSES | 10,938 | 0.00 | 4,152 | 0.00 | 6,152 | 0.00 | 6,152 | 0.00 |
| REBILLABLE EXPENSES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL - EE | 8,601,551 | 0.00 | 9,696,848 | 0.00 | 9,009,348 | 0.00 | 9,009,348 | 0.00 |
| GRAND TOTAL | \$22,927,877 | 405.27 | \$25,474,463 | 445.59 | \$24,786,963 | 445.59 | \$24,786,963 | 445.59 |
| GENERAL REVENUE | \$9,248,974 | 174.30 | \$10,079,267 | 201.60 | \$10,079,267 | 201.60 | \$10,079,267 | 201.60 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$13,678,903 | 230.97 | \$15,395,196 | 243.99 | \$14,707,696 | 243.99 | \$14,707,696 | 243.99 |

NEW DECISION ITEM
RANK: 9 OF 17

| | | |
|---|--------------------|-------------------|
| Department of Revenue | Budget Unit | 86110C |
| Division of Motor Vehicle and Driver Licensing | | |
| DI Name - Temporary License Offices Operations | DI# 1860002 | HB Section |
| | | 4.005 |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | |
|------------------------|-------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 648,960 | 648,960 |
| EE | 0 | 0 | 11,265 | 11,265 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 660,225 | 660,225 |
| FTE | 0.00 | 0.00 | 21.00 | 21.00 |

| | | | | |
|--------------------|---|---|---------|---------|
| Est. Fringe | 0 | 0 | 528,268 | 528,268 |
|--------------------|---|---|---------|---------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Dept (0644)
 Non-Counts:

| FY 2023 Governor's Recommendation | | | | |
|-----------------------------------|-------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 660,225 | 660,225 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 660,225 | 660,225 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Dept (0644)
 Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|---|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input checked="" type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

In FY22, funding, in the amount of \$150,000 was approved for the Department to operate, on a temporary basis, the Lincoln County license office during an unforeseen transition period. This funding allowed the Department to continue Motor Vehicle and Driver Licensing support for our customers surrounding Lincoln County. The Department is requesting funding in this NDI to support up to three temporary state-operated license offices across Missouri in extraordinary situations. Currently, there are 173 license offices operated by private sector contractors selected through the state's competitive procurement process. This funding supports a continuity of operations concept to provide motor vehicle and driver license services to Missourians in areas around the state who may be impacted by contract cancelations, terminations or other unforeseen circumstances.

NEW DECISION ITEM
RANK: 9 OF 17

| | | |
|--|-------------|------------------|
| Department of Revenue | Budget Unit | 86110C |
| Division of Motor Vehicle and Driver Licensing | | |
| DI Name - Temporary License Offices Operations | DI# 1860002 | HB Section 4.005 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

There have been several instances in recent years that supported the need for the state to operate license offices. Estimates were derived using the data from state operated license offices that were initiated in response to contract cancellations, terminations or other procurement process issues. It should be noted that estimates are based on operating three separate temporary license office locations with one office manager and six motor vehicle and driver license clerks for each, employed as needed to operate the temporary office. Once the extraordinary circumstance is resolved and the contracted office is able to open, the temporary state-operated office would close and the positions become vacant. It is estimated that it will cost the state an average of approximately \$270,000 to operate one temporary office annually with a projected average gross transactional income of \$330,000, resulting in an average return on investment of \$60,000 annually, per temporary office.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100 - Salaries | | | | | 648,960 | 21.0 | 648,960 | 21.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>648,960</u> | <u>21.0</u> | <u>648,960</u> | <u>21.0</u> | <u>0</u> |
| 190 - Supplies | | | | | 11,265 | | 11,265 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>11,265</u> | | <u>11,265</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>660,225</u> | <u>21.0</u> | <u>660,225</u> | <u>21.0</u> | <u>0</u> |

NEW DECISION ITEM
RANK: 9 OF 17

| Department of Revenue | | | | Budget Unit | | 86110C | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division of Motor Vehicle and Driver Licensing | | | | | | | | | |
| DI Name - Temporary License Offices Operations | | DI# 1860002 | | HB Section | | 4.005 | | | |
| | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| 190 - Supplies | | | | | 11,265 | | 11,265 | | |
| 400-Professional Services | | | | | 648,960 | | 648,960 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 660,225 | | 660,225 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 660,225 | 0.0 | 660,225 | 0.0 | 0 |
| | | | | | | | | | |

NEW DECISION ITEM
RANK: 9 **OF** 17

| | | |
|---|--------------------|----------------|
| Department of Revenue | Budget Unit | 86110C |
| Division of Motor Vehicle and Driver Licensing | | |
| DI Name - Temporary License Offices Operations | DI# | 1860002 |
| | HB Section | 4.005 |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

With funding: Missourians will receive driver license and motor vehicle transactional services in areas around the state with the greatest need and who are impacted by contract cancelations, terminations or other unforeseen circumstances.

Without funding: Missourians will be forced to drive to other communities to obtain driver license and motor vehicle transactional services. Often times, this may take several hours, resulting in increased costs to stakeholders for fuel and lost work time increased wait times to receive a state required service.

6c. Provide a measure(s) of the program's impact.

With funding: This effort will provide continuity of operations for Missourians in communities impacted by contract cancelations, terminations or other unforeseen circumstances. Based on operational budgets, with expenses and transactional income, this initiative will net an estimated average profit of \$60,000 annually, per temporary office.

Without funding: Missourians will be forced to drive to other communities to obtain driver license and motor vehicle transactional services. Often times, this may take several hours, resulting in increased costs to stakeholders for fuel and lost work time

6b. Provide a measure(s) of the program's quality.

With funding: Missourians will experience quality customer service in their community rather than being forced to drive to another location.

Without funding: Missourians will be forced to drive to other communities to obtain driver license and motor vehicle transactional services. Often times, this may take several hours, resulting in increased costs to stakeholders for fuel and lost work time increased wait times to receive a state required service.

6d. Provide a measure(s) of the program's efficiency.

With funding: Missourians will receive driver license and motor vehicle transactional services in impacted areas creating efficiencies in customer services by reducing congestion and wait times in other contracted license offices and transportation and lost work time savings for the customer.

Without funding: Missourians will be forced to drive to other communities to obtain driver license and motor vehicle transactional services. Often times, this may take several hours, resulting in increased costs to stakeholders for fuel and lost work time increased wait times to receive a state required service.

NEW DECISION ITEM
RANK: 9 OF 17

| | | | |
|---|--------------------|--------------------|---------------|
| Department of Revenue | | Budget Unit | 86110C |
| Division of Motor Vehicle and Driver Licensing | | | |
| DI Name - Temporary License Offices Operations | DI# 1860002 | HB Section | 4.005 |

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Stakeholder experiences, wait times and service accessibility are vital elements in ensuring that customer service goals are met and exceeded in license offices across the state. Program standards applied to contractors will be achieved by state-operated licenses offices. Field coordination teams will monitor and provide technical assistance to the state-operated offices in the same manner contracted offices are observed and receive training assistance. Budgets will be reviewed routinely for income on transactional volume and operational expenses. It is estimated that state operated license offices will result in generated revenue for the state of Missouri.

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|------------|-------------|------------|-------------|------------------|--------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Temporary License Office Oper - 1860002 | | | | | | | | |
| CLERK | 0 | 0.00 | 0 | 0.00 | 648,960 | 21.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 648,960 | 21.00 | 0 | 0.00 |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 11,265 | 0.00 | 660,225 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 11,265 | 0.00 | 660,225 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$660,225 | 21.00 | \$660,225 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$660,225 | 21.00 | \$660,225 | 0.00 |

NEW DECISION ITEM
RANK: 10 OF 17

| | | |
|--|--------------------|-------------------|
| Department of Revenue | Budget Unit | 86110C |
| Division - Motor Vehicle and Driver Licensing | | |
| DI Name - CDL Medical Certification Mail-in | DI# 1860004 | HB Section |
| | | 4.005 |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|-------------|-------------|----------------|----------------|--|-------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 103,248 | 103,248 | PS | 0 | 0 | 103,248 | 103,248 |
| EE | 0 | 0 | 45,779 | 45,779 | EE | 0 | 0 | 45,779 | 45,779 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 149,027 | 149,027 | Total | 0 | 0 | 149,027 | 149,027 |
| FTE | 0.00 | 0.00 | 4.00 | 4.00 | FTE | 0.00 | 0.00 | 4.00 | 4.00 |
| Est. Fringe | 0 | 0 | 93,797 | 93,797 | Est. Fringe | 0 | 0 | 93,797 | 93,797 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: State Highway and Transportation Dept (0644)
Non-Counts:

Other Funds: State Highways and Transportation Dept (0644)
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|---|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input checked="" type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Missouri is one of only a few jurisdictions in the United States that does not allow Medical Certificate updates to be processed by mail, fax or e-mail. The Federal Motor Carrier Safety Administration, requires all Commercial Motor Vehicle Drivers (CDL) to submit an updated Medical Certificate every one to two years. The Department requires all CDL drivers to visit a local license office to update their certification. To promote social distancing and reduce high foot traffic in local license offices, the Department accepted Medical Certificates for update by mail, fax, or e-mail using a COVID allowance. The COVID allowance expired December 31, 2021. Expanding this process to allow an on-going alternative submission for the citizens, the Department will not only aide in reducing the congestion in local license offices, but also reduce the burden to licensed commercial drivers in Missouri by allowing them to submit a copy of their certification to the Department, no matter where in the country they may be located.

NEW DECISION ITEM
RANK: 10 OF 17

| | | | |
|--|--------------------|----------------------------------|--------------|
| Department of Revenue | | Budget Unit <u>86110C</u> | |
| Division - Motor Vehicle and Driver Licensing | | | |
| DI Name - CDL Medical Certification Mail-in | DI# 1860004 | HB Section | <u>4.005</u> |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department updates 70,000 to 80,000 medical certificates annually at local contract offices. Approximately ten percent of the updates , if processed through an electronic submission, may require additional correspondence with the citizen. The expanded method is estimated to create 85,500 transactions to be processed in the Department's Central Office. Based on current expected processing volumes, four FTE (Associate Customer Service Representatives) would be required to timely assist the Commercial Motor Vehicle Drivers with this requirement and ensure transactions are processed within mandatory compliance turn-around times.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|--------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100 - Salaries and Wages | | | | | 103,248 | 4.0 | 103,248 | 4.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>103,248</u> | <u>4.0</u> | <u>103,248</u> | <u>4.0</u> | <u>0</u> |
| 580-Office Equipment; one-time | | | | | 37,820 | | 37,820 | | 37,820 |
| 190 - Supplies | | | | | 7,959 | | 7,959 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>45,779</u> | | <u>45,779</u> | | <u>37,820</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>149,027</u> | <u>4.0</u> | <u>149,027</u> | <u>4.0</u> | <u>37,820</u> |

NEW DECISION ITEM
RANK: 10 OF 17

| Department of Revenue | | | | Budget Unit | | 86110C | | | |
|---|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | |
| DI Name - CDL Medical Certification Mail-in | | | DI# 1860004 | | | HB Section | | 4.005 | |
| | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| 100 - Salaries and Wages | | | | | 103,248 | 4.0 | 103,248 | 4.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 103,248 | 4.0 | 103,248 | 4.0 | 0 |
| 580-Office Equipment; one-time | | | | | 37,820 | | 37,820 | | 37,820 |
| 190 - Supplies | | | | | 7,959 | | 7,959 | | |
| | | | | | 0 | | 0 | | |
| Total EE | 0 | | 0 | | 45,779 | | 45,779 | | 37,820 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 149,027 | 4.0 | 149,027 | 4.0 | 37,820 |
| | | | | | | | | | |

NEW DECISION ITEM
RANK: 10 **OF** 17

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>86110C</u> |
| Division - Motor Vehicle and Driver Licensing | |
| DI Name - CDL Medical Certification Mail-in DI# 1860004 | HB Section <u>4.005</u> |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

The volume of medical certifications submitted for update via mail, fax, or e-mail

6b. Provide a measure(s) of the program's quality.

Each team member can update, on average, 90 medical certifications per day, potentially assisting over 22,000 commercial motor vehicle drivers annually.

6c. Provide a measure(s) of the program's impact.

The percentage of Commercial Motor Vehicle drivers who take advantage of the alternative processing methods versus who choose to go into a local license office.

6d. Provide a measure(s) of the program's efficiency.

The program would create efficiencies for citizens visiting local license offices, by reducing the number of transactions required to be done in person and allowing other transactions to take priority.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

The Department would track the performance of the function on a daily/weekly/monthly basis, to ensure team member performance meets expectations and gauge whether or not there are ways to improve the process. The Department would be able to measure the number of medical certifications accepted and rejected, and the correspondence with citizens.

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CDL Medical Ceritification - 1860004 | | | | | | | | |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 103,248 | 4.00 | 103,248 | 4.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 103,248 | 4.00 | 103,248 | 4.00 |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 7,959 | 0.00 | 7,959 | 0.00 |
| OFFICE EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 37,820 | 0.00 | 37,820 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 45,779 | 0.00 | 45,779 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$149,027 | 4.00 | \$149,027 | 4.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$149,027 | 4.00 | \$149,027 | 4.00 |

NEW DECISION ITEM
RANK: 8 OF 17

| | | | | | | | | | |
|--|-------------------------------|----------------|--|--------------|--|--|----------------|----------------|----------------|
| Department of Revenue | | | | | Budget Unit <u>86110C</u> | | | | |
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | |
| DI Name - License Plate Price Increase DI# 1860010 | | | | | HB Section <u>4.005</u> | | | | |
| 1. AMOUNT OF REQUEST | | | | | | | | | |
| | FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 626,889 | 626,889 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | Total | <u>0</u> | <u>0</u> | <u>626,889</u> | <u>626,889</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | | | | | Other Funds: State Highway and Transportation Dept (0644) | | | | |
| Non-Counts: | | | | | Non-Counts: | | | | |
| 2. THIS REQUEST CAN BE CATEGORIZED AS: | | | | | | | | | |
| <input type="checkbox"/> New Legislation | | | <input type="checkbox"/> New Program | | | <input type="checkbox"/> Fund Switch | | | |
| <input type="checkbox"/> Federal Mandate | | | <input type="checkbox"/> Program Expansion | | | <input checked="" type="checkbox"/> Cost to Continue | | | |
| <input type="checkbox"/> GR Pick-Up | | | <input type="checkbox"/> Space Request | | | <input type="checkbox"/> Equipment Replacement | | | |
| <input type="checkbox"/> Pay Plan | | | <input type="checkbox"/> Other: _____ | | | | | | |

NEW DECISION ITEM
RANK: 8 OF 17

| | |
|--|---------------------------|
| Department of Revenue | Budget Unit 86110C |
| Division - Motor Vehicle and Driver Licensing | |
| DI Name - License Plate Price Increase | DI# 1860010 |
| | HB Section 4.005 |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Missouri Vocational Enterprises (MVE) and a third party contracted vendor, 3M, produce vehicle license plates and titles for the Department of Revenue. Due to rising production costs from both vendors, the Department's cost for embossed license plates increased \$0.20 per plate (\$1.66 to \$1.86), and flat license plates increased \$0.15 per plate (\$3.75 to \$3.90). The reflective sheeting price also increased \$0.10 per plate. Missouri vehicle titles increased from \$29.90 per 1,000 to \$30.77 per 1,000 and marine titles increased from \$100.39 per 1,000 to \$102.01 per 1,000.

Section 301.290.1, RSMo, states the "Correctional enterprises of the Department of Corrections shall purchase, erect and maintain all of the machinery and equipment necessary for the manufacture of the license plates and tabs issued by the director of revenue and signs used by the state transportation department". Section 301.290.3, RSMo, states "Correctional enterprises shall furnish the plates and signs at such a price as will not exceed the price at which such plates and signs may be obtained upon the open market, but in no event shall such price be less than the cost of manufacture, including labor and materials."

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

MVE produces an estimated 2,000,000 embossed license plates and 100,000 flat license plates annually for the department. Motor Vehicle and Marine titles average 2,000,000 and 92,000 respectively. The cost increase is calculated as follows:

| | Volume Per Year | Per Item Increase (Including Sheeting) | Total Annual Increase |
|-------------------------|--------------------|---|-----------------------------|
| Embossed License Plates | 2,000,000 | \$0.30 | \$600,000 |
| Flat License Plates | 100,000 | \$0.25 | \$25,000 |
| MV Titles | 2,000,000 | \$0.00087 | \$1,740 |
| Marine Titles | 92,000 | \$0.00162 | \$149 |
| Total Request | | | \$626,889 |

NEW DECISION ITEM
RANK: 8 OF 17

| Department of Revenue | | | | Budget Unit <u>86110C</u> | | | | | |
|---|---------------------------|-----------------------|----------------------------|---------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | |
| DI Name - License Plate Price Increase | | | | DI# <u>1860010</u> | | HB Section <u>4.005</u> | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | 0 | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |

NEW DECISION ITEM
RANK: 8 OF 17

| Department of Revenue | | | Budget Unit | | | 86110C | | | |
|---|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division - Motor Vehicle and Driver Licensing | | | HB Section | | | 4.005 | | | |
| DI Name - License Plate Price Increase | | | DI# 1860010 | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| 190 - Supplies | | | | | 626,889 | | 626,889 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>626,889</u> | | <u>626,889</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>626,889</u> | <u>0.0</u> | <u>626,889</u> | <u>0.0</u> | <u>0</u> |

RANK: 8 OF 17

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6b. Provide a measure(s) of the program's quality.

6d. Provide a measure(s) of the program's efficiency.

66

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| License Plate Cost Increase - 1860010 | | | | | | | | |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 626,889 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 626,889 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$626,889 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$626,889 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|------------------|-------------|------------------|-------------|------------------|--------------|------------------|--------------|--------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| HWY COLL MV/DL SYSTEM | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 176,825 | 3.34 | 191,589 | 3.00 | 191,589 | 3.00 | 191,589 | 3.00 | 3.00 |
| TOTAL - PS | 176,825 | 3.34 | 191,589 | 3.00 | 191,589 | 3.00 | 191,589 | 3.00 | 3.00 |
| TOTAL | 176,825 | 3.34 | 191,589 | 3.00 | 191,589 | 3.00 | 191,589 | 3.00 | 3.00 |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 1,897 | 0.00 | 1,897 | 0.00 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 1,897 | 0.00 | 1,897 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 1,897 | 0.00 | 1,897 | 0.00 | 0.00 |
| MVDL Modernization FTE - 1860009 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| MOTOR VEHICLE ADMIN TECH | 0 | 0.00 | 0 | 0.00 | 564,296 | 15.00 | 564,296 | 15.00 | 15.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 564,296 | 15.00 | 564,296 | 15.00 | 15.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 564,296 | 15.00 | 564,296 | 15.00 | 15.00 |
| Pay Plan - 0000012 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,642 | 0.00 | 0.00 |
| MOTOR VEHICLE ADMIN TECH | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 49,463 | 0.00 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 60,105 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 60,105 | 0.00 | 0.00 |
| GRAND TOTAL | \$176,825 | 3.34 | \$191,589 | 3.00 | \$757,782 | 18.00 | \$817,887 | 18.00 | 18.00 |

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CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 86104C |
| Division - Motor Vehicle and Driver Licensing | | |
| Core - MVDL System | HB Section | 4.005 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|----------------|----------|----------|----------------|--|----------------|----------|----------|----------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 191,589 | 0 | 0 | 191,589 | PS | 191,589 | 0 | 0 | 191,589 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 191,589 | 0 | 0 | 191,589 | Total | 191,589 | 0 | 0 | 191,589 |
| | | | | | | | | | |
| FTE | 3.00 | 0.00 | 0.00 | 3.00 | FTE | 3.00 | 0.00 | 0.00 | 3.00 |
| | | | | | | | | | |
| Est. Fringe | 108,612 | 0 | 0 | 108,612 | Est. Fringe | 108,612 | 0 | 0 | 108,612 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue currently uses approximately 50 disparate motor vehicle and driver licensing systems that includes a mixture of mainframe, PC software and distributed web applications to support the Motor Vehicle and Driver Licensing (MVDL) Division. The current legacy systems have been in operation for many years and were developed uniquely for each function. The systems are becoming increasingly difficult and expensive to use and maintain. Mainframe costs will continue to increase as other state agencies transition from the mainframe to newer technology. The various systems were built using a silo approach, which substantially limits communication between them. Limited ability to expand data collection (e.g., vehicle colors) makes it difficult to support safety initiatives, such as AMBER Alerts, that rely on quick identification of vehicles. With such systems, the Department is limited in leveraging newer technology to realize processing efficiencies and deliver quality service to its customers. Moreover, the existing systems will be difficult, if not impossible, to modify to accommodate new mandates that might arise from the state legislature or the federal government.

Newer, more nimble, and robust technologies are available, which may significantly improve the Department's ability to issue titles and register motor vehicles, trailers, all-terrain vehicles, manufactured homes (title only), and marine craft; issue driver license and nondriver identification cards; suspend and revoke driver licenses when applicable; track and account for revenue collected from motor vehicle and driver license transactions; and better serve Missouri citizens.

CORE DECISION ITEM

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 86104C |
| Division - Motor Vehicle and Driver Licensing | | |
| Core - MVDL System | HB Section | 4.005 |
| <p>The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The Department expects to realize the following benefits with an integrated system: reduced operational and maintenance costs; additional ways to identify and collect delinquent taxes; expanded online services (including a DMV portal for public access); an integration that allows access to both driver and motor vehicle data when viewing a customer's record to improve the customer's experience; quicker and easier implementation of law changes; and more reliable data with better analytical capabilities.</p> <p>During the 2021 legislative session, SB 176 passed, which updates the requirements relating to dealer administrative fees in §301.558 so that ten percent of any fee authorized under this section and charged by motor vehicle dealers shall be remitted to the the newly enacted Motor Vehicle Administration Technology Fund. Monies in the fund shall be used solely by the department of revenue for the purpose of development of a modernized, integrated system for the titling of vehicles, issuance and renewal of vehicle registrations, issuance and renewal of driver's licenses and identification cards, and perfecting and releasing of liens and encumbrances on vehicles. At the time the new system is complete, the ten percent of fees collected will decrease to one percent for system maintenance.</p> | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | |
| | | |

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>86104C</u> |
| Division - Motor Vehicle and Driver Licensing | |
| Core - MVDL System | HB Section <u>4.005</u> |

4. FINANCIAL HISTORY

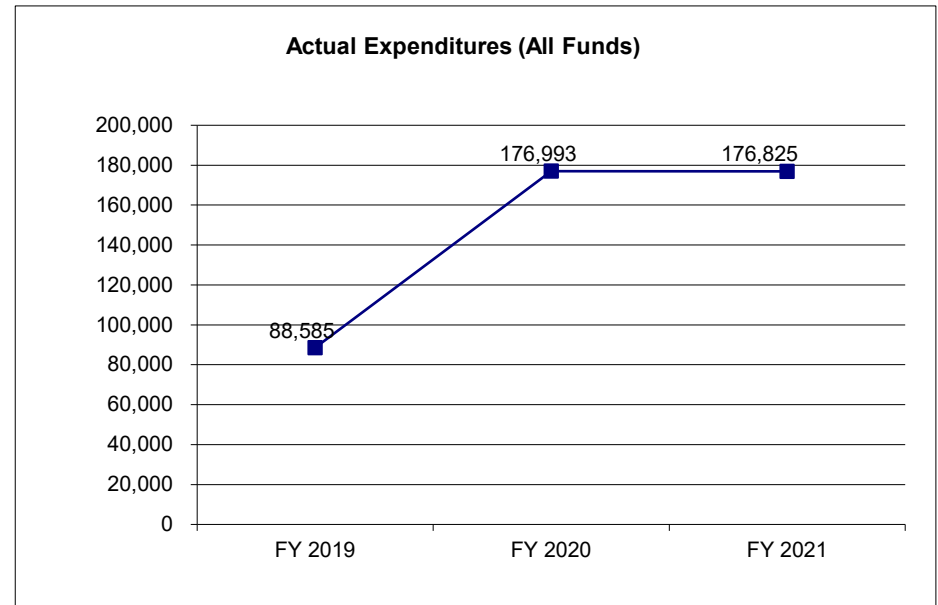
| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 179,550 | 185,146 | 189,692 | 191,589 |
| Less Reverted (All Funds) | (5,387) | (5,554) | (5,691) | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 174,163 | 179,592 | 184,001 | 191,589 |
| Actual Expenditures (All Funds) | 88,585 | 176,993 | 176,825 | N/A |
| Unexpended (All Funds) | 85,578 | 2,599 | 7,176 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 85,578 | 2,599 | 7,176 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
HWY COLL MV/DL SYSTEM**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|----------------|----------------|--------------|----------------|--------------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PS | 3.00 | 191,589 | 0 | 0 | 191,589 | |
| | Total | 3.00 | 191,589 | 0 | 0 | 191,589 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PS | 3.00 | 191,589 | 0 | 0 | 191,589 | |
| | Total | 3.00 | 191,589 | 0 | 0 | 191,589 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PS | 3.00 | 191,589 | 0 | 0 | 191,589 | |
| | Total | 3.00 | 191,589 | 0 | 0 | 191,589 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HWY COLL MV/DL SYSTEM | | | | | | | | |
| CORE | | | | | | | | |
| MANAGEMENT ANALYSIS SPEC I | 5,774 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE MANAGER, BAND 1 | 2,876 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE MANAGER | 66,151 | 0.96 | 139,400 | 2.00 | 69,720 | 1.00 | 69,720 | 1.00 |
| ASSOC RESEARCH/DATA ANALYST | 102,024 | 2.21 | 52,189 | 1.00 | 121,869 | 2.00 | 121,869 | 2.00 |
| TOTAL - PS | 176,825 | 3.34 | 191,589 | 3.00 | 191,589 | 3.00 | 191,589 | 3.00 |
| GRAND TOTAL | \$176,825 | 3.34 | \$191,589 | 3.00 | \$191,589 | 3.00 | \$191,589 | 3.00 |
| GENERAL REVENUE | \$176,825 | 3.34 | \$191,589 | 3.00 | \$191,589 | 3.00 | \$191,589 | 3.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 6 **OF** 17

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>86104C</u> |
| Division - Motor Vehicle and Driver License (MVDL) | |
| DI Name - MVDL Modernization FTE Request DI# 1860009 | HB Section <u>4.005</u> |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|----------|-------------|----------------|----------------|--|-------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 564,296 | 564,296 | PS | 0 | 0 | 564,296 | 564,296 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 564,296 | 564,296 | Total | 0 | 0 | 564,296 | 564,296 |
| FTE | | 0.00 | 15.00 | 15.00 | FTE | 0.00 | 0.00 | 15.00 | 15.00 |
| Est. Fringe | <u>0</u> | <u>0</u> | <u>411,107</u> | <u>411,107</u> | Est. Fringe | <u>0</u> | <u>0</u> | <u>411,107</u> | <u>411,107</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: Motor Vehicle Administrative Technology Fund (0696) | | | | | Other Funds: Motor Vehicle Administrative Technology Fund (0696) | | | | |
| Non-Counts: | | | | | Non-Counts: | | | | |

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|---|---|--|
| <input checked="" type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input checked="" type="checkbox"/> Other: <u>Modernization Project</u> | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Senate Bill 176, passed by the 101st General Assembly (Section 301.558) increased the maximum administrative fee a motor vehicle dealer may charge from \$199 to \$500. If the dealer collects this administrative fee, 10% must be remitted to the "Motor Vehicle Administration Technology Fund" (MVATF). Funds in the MVATF are dedicated to the Department of Revenue to develop and maintain a modernized, integrated system for motor vehicles and driver licenses. In Fiscal Year (FY) 2022, the Office of Administration's Information Technology Services Division (ITSD) received \$27 million appropriation authority from MVATF for vendor costs related to system development and conversion. The Department is not requesting general revenue funding with this new decision item. The Department is requesting authorization to hire full time staff for the duration of the modernized integrated system project to be paid with funds from the MVATF.

NEW DECISION ITEM

RANK: 6 **OF** 17

| | | | |
|---|--------------------|--------------------|---------------|
| Department of Revenue | | Budget Unit | <u>86104C</u> |
| Division - Motor Vehicle and Driver License (MVDL) | | | |
| DI Name - MVDL Modernization FTE Request | DI# 1860009 | HB Section | <u>4.005</u> |
| <p>Market research conducted by a contracted vendor, as well as research conducted by the Department with other states implementing a modernized solution, found that dedicated staff resources are critical to the project's success. States who failed to add additional dedicated staff resources suffered significant consequences such as delayed implementation, budget overages, or significant issues after implementation that directly affected citizens of their state. Successful states that dedicated staff resources for the project duration implemented their project on time and within budget. Additional staff also ensures that current business needs are supported and maintained so the citizens of Missouri are not impacted.</p> | | | |
| <p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> | | | |
| <p>The Department requests FY2023 FTE and applicable funding from the Motor Vehicle Administration Technology Fund to ensure the success of the MVDL Business and Technology Modernization project.</p> <p>Discussions and demonstrations with several major vendors of modernized integrated solutions reinforced the necessity of additional dedicated staff resources. In fact, some vendors request one Information Technology (IT) developer and one business subject matter expert (SME) be available per contracted staff member. SME's will be responsible for analyzing product requirements, defining key deliverables, streamlining workflows to create efficiencies and process improvements, testing software to ensure required business processes are addressed, converting data from the legacy systems to the modernized system, and mapping data for extraction and reporting. The 15 requested FTE and applicable funding allows the Department to concentrate on the modernization project without impacting the current business needs to Missouri citizens.</p> | | | |

NEW DECISION ITEM
RANK: 6 OF 17

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>86104C</u> |
| Division - Motor Vehicle and Driver License (MVDL) | |
| DI Name - MVDL Modernization FTE Request <u>DI# 1860009</u> | HB Section <u>4.005</u> |

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100 - Salaries | | | | | 564,296 | 15.0 | 564,296 | 15.0 | |
| Total PS | | 0.0 | 0 | 0.0 | 564,296 | 15.0 | 564,296 | 15.0 | 0 |
| Total EE | | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 564,296 | 15.0 | 564,296 | 15.0 | 0 |

NEW DECISION ITEM
RANK: 6 OF 17

| Department of Revenue | | | | Budget Unit | | 86104C | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division - Motor Vehicle and Driver License (MVDL) | | | | | | | | | |
| DI Name - MVDL Modernization FTE Request | | | DI# 1860009 | | HB Section | | 4.005 | | |
| | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| 100 - Salaries | | | | | 564,296 | 15.0 | 564,296 | 15.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 564,296 | 15.0 | 564,296 | 15.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 564,296 | 15.0 | 564,296 | 15.0 | 0 |
| | | | | | | | | | |

NEW DECISION ITEM
RANK: 6 OF 17

| | | |
|---|--------------------|-------------------------|
| Department of Revenue | Budget Unit | 86104C |
| Division - Motor Vehicle and Driver License (MVDL) | | |
| DI Name - MVDL Modernization FTE Request | DI# 1860009 | HB Section 4.005 |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

Status of Project Schedule
Status of Project Budget
MVDL Operational Dashboard

6b. Provide a measure(s) of the program's quality.

Driver License Initial License Issued
Motor Vehicle Titles Issued
Driver License Turnaround
Motor Vehicle Title Turnaround

6c. Provide a measure(s) of the program's impact.

Use the findings from the operational dashboard to better identify performance and operational efficiencies.

6d. Provide a measure(s) of the program's efficiency.

Driver License Initial License Issued
Motor Vehicle Titles Issued
Driver License Turnaround
Motor Vehicle Title Turnaround

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

The performance measures will be tracked by MVDL management.

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HWY COLL MV/DL SYSTEM | | | | | | | | |
| MVDL Modernization FTE - 1860009 | | | | | | | | |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 218,319 | 7.00 | 218,319 | 7.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 153,905 | 4.00 | 153,905 | 4.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 192,072 | 4.00 | 192,072 | 4.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 564,296 | 15.00 | 564,296 | 15.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$564,296 | 15.00 | \$564,296 | 15.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$564,296 | 15.00 | \$564,296 | 15.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 18,220,978 | 506.75 | 19,064,108 | 464.58 | 19,064,108 | 464.58 | 19,064,108 | 464.58 |
| HEALTH INITIATIVES | 53,510 | 1.76 | 56,760 | 2.00 | 56,760 | 2.00 | 56,760 | 2.00 |
| PETROLEUM STORAGE TANK INS | 27,537 | 0.81 | 30,263 | 1.00 | 30,263 | 1.00 | 30,263 | 1.00 |
| CONSERVATION COMMISSION | 605,811 | 20.53 | 615,548 | 20.42 | 615,548 | 20.42 | 615,548 | 20.42 |
| PETROLEUM INSPECTION FUND | 31,189 | 1.00 | 36,835 | 1.00 | 36,835 | 1.00 | 36,835 | 1.00 |
| TOTAL - PS | 18,939,025 | 530.85 | 19,803,514 | 489.00 | 19,803,514 | 489.00 | 19,803,514 | 489.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 2,115,540 | 0.00 | 2,453,396 | 0.00 | 1,965,921 | 0.00 | 1,965,921 | 0.00 |
| HEALTH INITIATIVES | 1,609 | 0.00 | 4,163 | 0.00 | 4,163 | 0.00 | 4,163 | 0.00 |
| PETROLEUM STORAGE TANK INS | 804 | 0.00 | 1,071 | 0.00 | 1,071 | 0.00 | 1,071 | 0.00 |
| CONSERVATION COMMISSION | 2,109 | 0.00 | 8,277 | 0.00 | 8,277 | 0.00 | 8,277 | 0.00 |
| PETROLEUM INSPECTION FUND | 804 | 0.00 | 2,818 | 0.00 | 2,818 | 0.00 | 2,818 | 0.00 |
| TOTAL - EE | 2,120,866 | 0.00 | 2,469,725 | 0.00 | 1,982,250 | 0.00 | 1,982,250 | 0.00 |
| TOTAL | 21,059,891 | 530.85 | 22,273,239 | 489.00 | 21,785,764 | 489.00 | 21,785,764 | 489.00 |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 188,754 | 0.00 | 188,754 | 0.00 |
| HEALTH INITIATIVES | 0 | 0.00 | 0 | 0.00 | 562 | 0.00 | 562 | 0.00 |
| PETROLEUM STORAGE TANK INS | 0 | 0.00 | 0 | 0.00 | 300 | 0.00 | 300 | 0.00 |
| CONSERVATION COMMISSION | 0 | 0.00 | 0 | 0.00 | 6,095 | 0.00 | 6,095 | 0.00 |
| PETROLEUM INSPECTION FUND | 0 | 0.00 | 0 | 0.00 | 364 | 0.00 | 364 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 196,075 | 0.00 | 196,075 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 196,075 | 0.00 | 196,075 | 0.00 |
| Implement Legislation - 1860001 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 1,900,232 | 39.00 | 1,721,032 | 34.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 1,900,232 | 39.00 | 1,721,032 | 34.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Implement Legislation - 1860001 | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 1,932,894 | 0.00 | 6,932,894 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 1,932,894 | 0.00 | 6,932,894 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 3,833,126 | 39.00 | 8,653,926 | 34.00 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,078,306 | 0.00 |
| HEALTH INITIATIVES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,750 | 0.00 |
| PETROLEUM STORAGE TANK INS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,817 | 0.00 |
| CONSERVATION COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 93,808 | 0.00 |
| PETROLEUM INSPECTION FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,619 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,188,300 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,188,300 | 0.00 |
| GRAND TOTAL | \$21,059,891 | 530.85 | \$22,273,239 | 489.00 | \$25,814,965 | 528.00 | \$32,824,065 | 523.00 |

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CORE DECISION ITEM

| | | | | | | | | | |
|--|-------------------|----------|----------------|-------------------|--|-------------------|----------|----------------|-------------------|
| Department of Revenue | | | | | Budget Unit <u>86115C</u> | | | | |
| Division - Taxation | | | | | | | | | |
| Core | | | | | HB Section <u>4.01</u> | | | | |
| | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 19,064,108 | 0 | 739,406 | 19,803,514 | PS | 19,064,108 | 0 | 739,406 | 19,803,514 |
| EE | 1,965,921 | 0 | 16,329 | 1,982,250 | EE | 1,965,921 | 0 | 16,329 | 1,982,250 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | <u>21,030,029</u> | <u>0</u> | <u>755,735</u> | <u>21,785,764</u> | Total | <u>21,030,029</u> | <u>0</u> | <u>755,735</u> | <u>21,785,764</u> |
| | | | | | | | | | |
| FTE | 464.58 | 0.00 | 24.42 | 489.00 | FTE | 464.58 | 0.00 | 24.42 | 489.00 |
| | | | | | | | | | |
| Est. Fringe | 13,264,679 | 0 | 609,192 | 13,873,871 | Est. Fringe | 13,264,679 | 0 | 609,192 | 13,873,871 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662) | | | | | Other Funds: Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662) | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>The Taxation Division collects taxes mandated by Missouri statutes, which account for more than 98 percent of general revenue, by inputting returns and payments into the integrated tax system, manually reviewing returns, correcting returns, approving refunds, sending out notices, answering correspondence and phone calls, distributing tax revenue to political subdivisions, registering businesses, operating collections programs, and conducting audits. The Division requests continue core funding to effectively and efficiently administer and enforce Missouri laws.</p> <p>The core includes an appropriation for organization dues to the Multistate Tax Commission. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and at the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits.</p> <p>Additional divisional costs are included in the Highway Collections budget unit.</p> | | | | | | | | | |

CORE DECISION ITEM

| | |
|------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>86115C</u> |
| Division - Taxation | |
| Core | HB Section <u>4.01</u> |

3. PROGRAM LISTING (list programs included in this core funding)

| | |
|---------------------------------------|-----------------------|
| Business Tax Bureau | Income Tax Bureau |
| Collections and Tax Assistance Bureau | Processing Tax Bureau |
| Field Compliance Bureau | |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 22,742,822 | 21,789,375 | 22,590,334 | 22,273,239 |
| Less Reverted (All Funds) | (697,188) | (652,844) | (657,068) | 0 |
| Less Restricted (All Funds)* | 0 | (669,675) | 0 | 0 |
| Budget Authority (All Funds) | 22,045,634 | 20,466,856 | 21,933,266 | 22,273,239 |
| Actual Expenditures (All Funds) | 21,616,730 | 20,333,946 | 21,059,891 | N/A |
| Unexpended (All Funds) | 428,904 | 132,910 | 873,375 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 298,882 | 55,598 | 850,145 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 130,022 | 77,312 | 23,230 | N/A |
| | | (1) | | |

*Current Year restricted amount is as of _____.

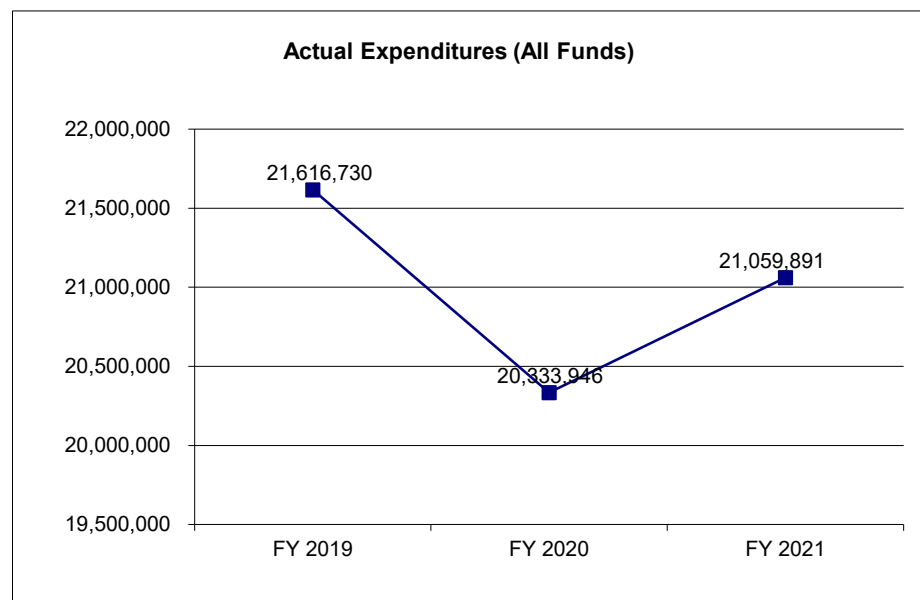
Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Additional costs are included in the Highway Collections budget unit.

(1) The Department utilized budget flexibility and transferred \$650,301 to the Division of Motor Vehicle and Driver Licensing to pay for license plates and tabs.



CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
TAXATION DIVISION**

5. CORE RECONCILIATION DETAIL

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----|------|--|-------------------------|---------------|-------------------|----------------|----------------|-------------------|---|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | PS | 489.00 | 19,064,108 | 0 | 739,406 | 19,803,514 | |
| | | | | EE | 0.00 | 2,453,396 | 0 | 16,329 | 2,469,725 | |
| | | | | Total | 489.00 | 21,517,504 | 0 | 755,735 | 22,273,239 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| 1x Expenditures | 899 | 1692 | | EE | 0.00 | (487,475) | 0 | 0 | (487,475) | Reduce for Integrated Tax System upgrade one time cost |
| Core Reallocation | 282 | 1706 | | PS | 0.00 | 0 | 0 | 0 | (0) | Core reallocations |
| NET DEPARTMENT CHANGES | | | | | 0.00 | (487,475) | 0 | 0 | (487,475) | |
| DEPARTMENT CORE REQUEST | | | | | | | | | | |
| | | | | PS | 489.00 | 19,064,108 | 0 | 739,406 | 19,803,514 | |
| | | | | EE | 0.00 | 1,965,921 | 0 | 16,329 | 1,982,250 | |
| | | | | Total | 489.00 | 21,030,029 | 0 | 755,735 | 21,785,764 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | | |
| | | | | PS | 489.00 | 19,064,108 | 0 | 739,406 | 19,803,514 | |
| | | | | EE | 0.00 | 1,965,921 | 0 | 16,329 | 1,982,250 | |
| | | | | Total | 489.00 | 21,030,029 | 0 | 755,735 | 21,785,764 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| SR OFFICE SUPPORT ASSISTANT | 5,384 | 0.17 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING TECHNICIAN | 6,302 | 0.21 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST I | 1,470 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TRAINING TECH I | 1,787 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE II | 1,615 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 18,941 | 0.41 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 6,397 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LEGISLATIVE COORDINATOR | 488 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL I | 1,645 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COLLECTION TECH I | 52,428 | 2.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COLLECTION TECH II | 10,686 | 0.37 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COLLECTION TECH III | 11,854 | 0.38 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAXPAYER SERVICES SUPV | 4,941 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE SECTION SUPV | 26,182 | 0.66 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH I | 92,503 | 3.58 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH II | 144,465 | 4.91 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH III | 56,922 | 1.78 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH IV | 11,823 | 0.32 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDIT REVIEW SPECIALIST | 2,456 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDITOR I | 73,854 | 1.83 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDITOR II | 35,995 | 0.83 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDITOR III | 19,537 | 0.41 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDIT SUPV | 55,934 | 0.96 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE MANAGER, BAND 1 | 55,106 | 0.87 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DIVISION DIRECTOR | 98,829 | 0.95 | 107,661 | 0.95 | 107,661 | 0.95 | 107,661 | 0.95 |
| OUT-STATE AUDIT PERSONNEL | 1,685,724 | 28.48 | 1,712,351 | 28.60 | 1,712,351 | 28.60 | 1,712,351 | 28.60 |
| CLERK | 102,527 | 2.97 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX SEASON ASST | 731,733 | 28.55 | 476,898 | 2.32 | 476,898 | 2.32 | 476,898 | 2.32 |
| MISCELLANEOUS PROFESSIONAL | 1,460 | 0.07 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 91,172 | 1.88 | 92,914 | 2.00 | 92,914 | 2.00 | 92,914 | 2.00 |
| ADMIN SUPPORT ASSISTANT | 124,489 | 3.89 | 130,518 | 6.32 | 103,758 | 5.19 | 103,758 | 5.19 |
| ADMIN SUPPORT PROFESSIONAL | 37,138 | 0.96 | 40,077 | 1.00 | 40,077 | 1.00 | 40,077 | 1.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| ADMINISTRATIVE MANAGER | 1,266,141 | 19.94 | 1,376,098 | 20.75 | 1,376,098 | 20.75 | 1,376,098 | 20.75 |
| ASSOCIATE CUSTOMER SERVICE REP | 3,142,870 | 121.52 | 3,711,950 | 128.64 | 3,711,950 | 128.64 | 3,711,950 | 128.64 |
| CUSTOMER SERVICE REP | 3,494,282 | 119.53 | 3,635,666 | 103.42 | 3,662,426 | 104.55 | 3,662,426 | 104.55 |
| LEAD CUSTOMER SERVICE REP | 1,521,325 | 47.93 | 1,706,137 | 51.50 | 1,706,137 | 51.50 | 1,706,137 | 51.50 |
| CUSTOMER SERVICE SUPERVISOR | 265,928 | 7.22 | 298,762 | 8.20 | 298,762 | 8.20 | 298,762 | 8.20 |
| CUSTOMER SERVICE MANAGER | 715,024 | 17.84 | 735,890 | 19.50 | 735,890 | 19.50 | 735,890 | 19.50 |
| RESEARCH/DATA ASSISTANT | 37,825 | 0.96 | 102,459 | 2.00 | 39,865 | 1.00 | 39,865 | 1.00 |
| ASSOC RESEARCH/DATA ANALYST | 410,528 | 9.10 | 458,627 | 10.00 | 407,627 | 9.00 | 407,627 | 9.00 |
| RESEARCH/DATA ANALYST | 150,138 | 2.92 | 95,900 | 2.00 | 209,958 | 4.00 | 209,958 | 4.00 |
| PUBLIC RELATIONS COORDINATOR | 11,213 | 0.17 | 54,660 | 0.95 | 54,660 | 0.95 | 54,660 | 0.95 |
| STAFF DEVELOPMENT TRAINER | 42,413 | 1.03 | 41,489 | 1.00 | 41,489 | 1.00 | 41,489 | 1.00 |
| ACCOUNTS ASSISTANT | 21,496 | 0.74 | 0 | 0.00 | 84,389 | 3.00 | 84,389 | 3.00 |
| SENIOR ACCOUNTS ASSISTANT | 144,739 | 4.62 | 305,521 | 7.80 | 213,866 | 4.80 | 213,866 | 4.80 |
| REGULATORY AUDITOR | 2,379,408 | 57.34 | 2,391,555 | 56.00 | 2,453,762 | 57.00 | 2,453,762 | 57.00 |
| SENIOR REGULATORY AUDITOR | 473,020 | 9.87 | 790,451 | 12.05 | 790,451 | 12.05 | 790,451 | 12.05 |
| REGULATORY AUDITOR SUPERVISOR | 1,290,886 | 22.19 | 1,537,930 | 24.00 | 1,482,525 | 23.00 | 1,482,525 | 23.00 |
| DRIVER | 2 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - PS | 18,939,025 | 530.85 | 19,803,514 | 489.00 | 19,803,514 | 489.00 | 19,803,514 | 489.00 |
| TRAVEL, IN-STATE | 3,013 | 0.00 | 31,964 | 0.00 | 31,964 | 0.00 | 31,964 | 0.00 |
| TRAVEL, OUT-OF-STATE | 22 | 0.00 | 48,000 | 0.00 | 48,000 | 0.00 | 48,000 | 0.00 |
| SUPPLIES | 82,297 | 0.00 | 431,923 | 0.00 | 431,923 | 0.00 | 431,923 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 235,220 | 0.00 | 371,901 | 0.00 | 371,901 | 0.00 | 371,901 | 0.00 |
| COMMUNICATION SERV & SUPP | 301,980 | 0.00 | 379,337 | 0.00 | 379,337 | 0.00 | 379,337 | 0.00 |
| PROFESSIONAL SERVICES | 1,265,537 | 0.00 | 825,461 | 0.00 | 337,986 | 0.00 | 337,986 | 0.00 |
| M&R SERVICES | 65,372 | 0.00 | 255,377 | 0.00 | 255,377 | 0.00 | 255,377 | 0.00 |
| COMPUTER EQUIPMENT | 87 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 148,443 | 0.00 | 503 | 0.00 | 503 | 0.00 | 503 | 0.00 |
| OFFICE EQUIPMENT | 6,990 | 0.00 | 85,000 | 0.00 | 85,000 | 0.00 | 85,000 | 0.00 |
| OTHER EQUIPMENT | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| PROPERTY & IMPROVEMENTS | 2,144 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 |
| BUILDING LEASE PAYMENTS | 602 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 3,001 | 0.00 | 3,001 | 0.00 | 3,001 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| MISCELLANEOUS EXPENSES | 9,159 | 0.00 | 33,257 | 0.00 | 33,257 | 0.00 | 33,257 | 0.00 |
| REBILLABLE EXPENSES | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL - EE | 2,120,866 | 0.00 | 2,469,725 | 0.00 | 1,982,250 | 0.00 | 1,982,250 | 0.00 |
| GRAND TOTAL | \$21,059,891 | 530.85 | \$22,273,239 | 489.00 | \$21,785,764 | 489.00 | \$21,785,764 | 489.00 |
| GENERAL REVENUE | \$20,336,518 | 506.75 | \$21,517,504 | 464.58 | \$21,030,029 | 464.58 | \$21,030,029 | 464.58 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$723,373 | 24.10 | \$755,735 | 24.42 | \$755,735 | 24.42 | \$755,735 | 24.42 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

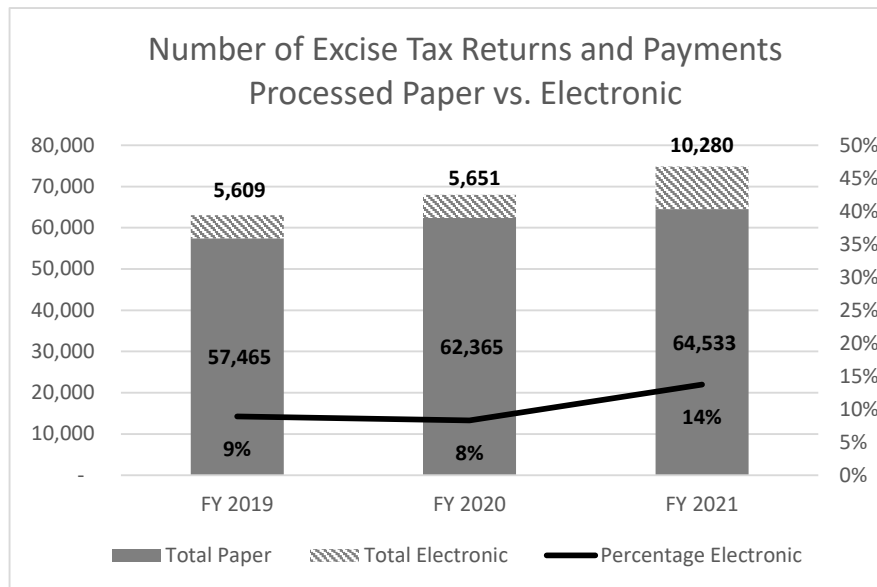
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The Business Tax Bureau collects excise taxes, reviews and issues sales/use tax refunds, responds to sales/use tax and employer withholding tax correspondence, and distributes locally imposed sales/use taxes to local jurisdictions to provide every customer the best experience every time.

2a. Provide an activity measure(s) for the program.

i. Excise Tax - Volume of Returns and Payments



Excise Tax processes returns and payments for the following tax types: motor fuel, cigarette and other tobacco products, and financial institutions. The section also processes all county fee payments. The Department continues looking for ways to increase the number of electronically filed returns and payments.

There was an increase of 6% in the number of returns and payments received electronically. We believe this is a direct result of COVID-19.

PROGRAM DESCRIPTION

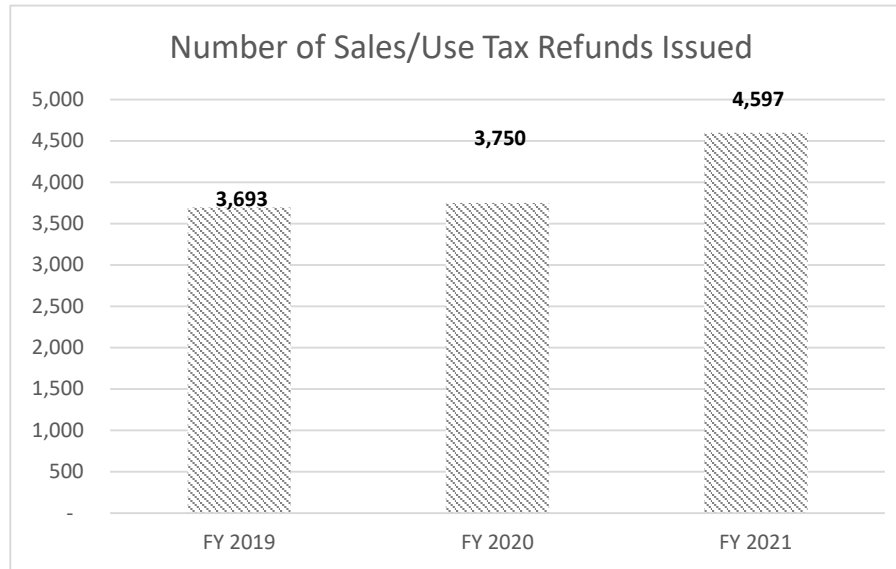
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

ii. Sales/Use Tax Refunds - Volume of Refunds Issued



Unlike income tax refunds, sales/use tax overpayments are not issued directly from a return. Sales/use tax refunds must be submitted to the Department via a refund request form. A refund request may consist of one or multiple filing periods. Customers may apply for a sales/use refund for filing periods with payments within ten years from the request date. Each refund request is closely reviewed to ensure the appropriate tax was paid on Missouri sales before being issued. In FY2021, we cross educated additional staff to assist in the processing of the refund claims.

PROGRAM DESCRIPTION

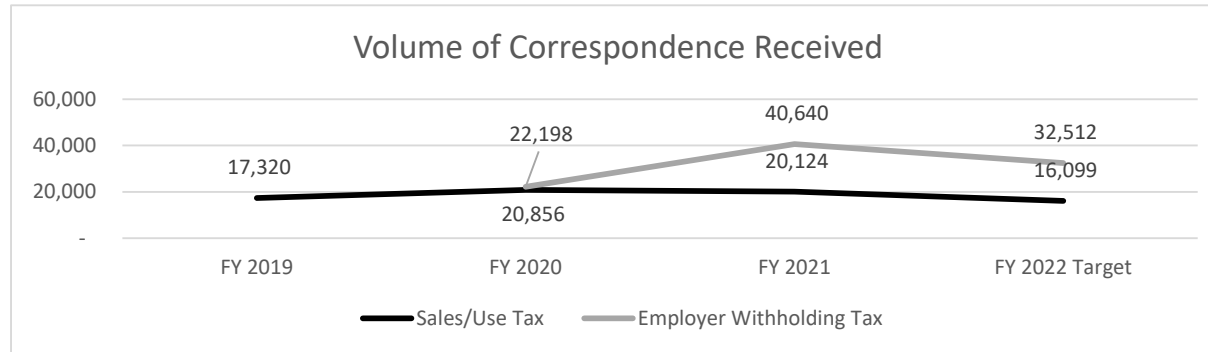
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

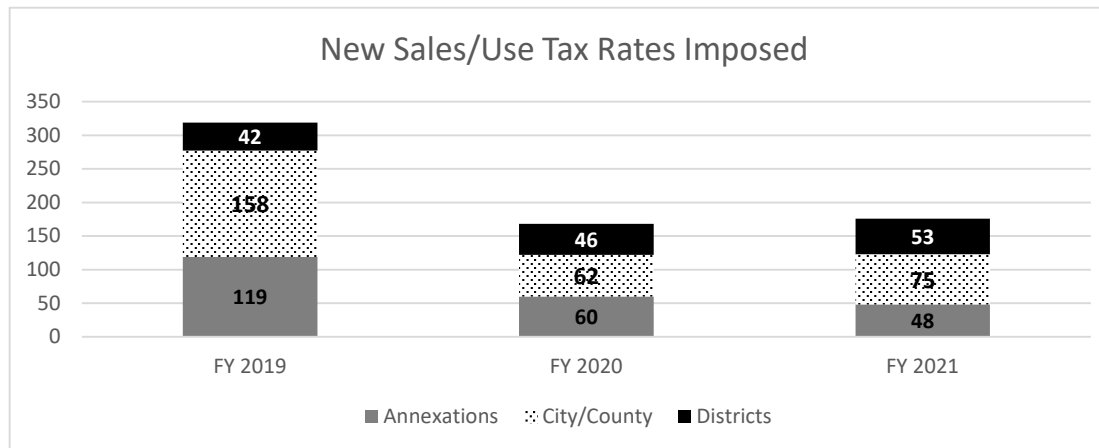
Program is found in the following core budget(s): Taxation

iii. Correspondence - Volume of Correspondence Received



Prior to January 1, 2020, the Department did not track the amount of correspondence received for employer withholding tax; however, it has always kept a record of the amount received for sales/use tax. We continue to review the different types of correspondence received to find ways to improve our processes and reduce the need for customers to contact us. The Department made a fiscal year goal to reduce our incoming correspondence by 20% which is reflected in our FY2022 target. We recorded types of correspondence received in the month of July 2021 and will review the most common reasons for contact to see if there are items the Department can improve on. This may include making more information available on our website, clarifying notices, and improvements in our review and response to correspondence.

iv. Local Tax - New Sales/Use Taxes Imposed by Cities, Counties and Districts



New sales/use tax rates are imposed each quarter based on ballots passed by Cities, Counties, and Districts. The drop from FY2019 to FY2020 was due to Cities and Counties postponing April 2020 voting to June 2020, due to COVID-19. The votes to impose New Annexations and City/County Sales/Use Tax Rates were not received until July 2020 through October 2020. COVID-19 continues to have an impact on the number of new taxes.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

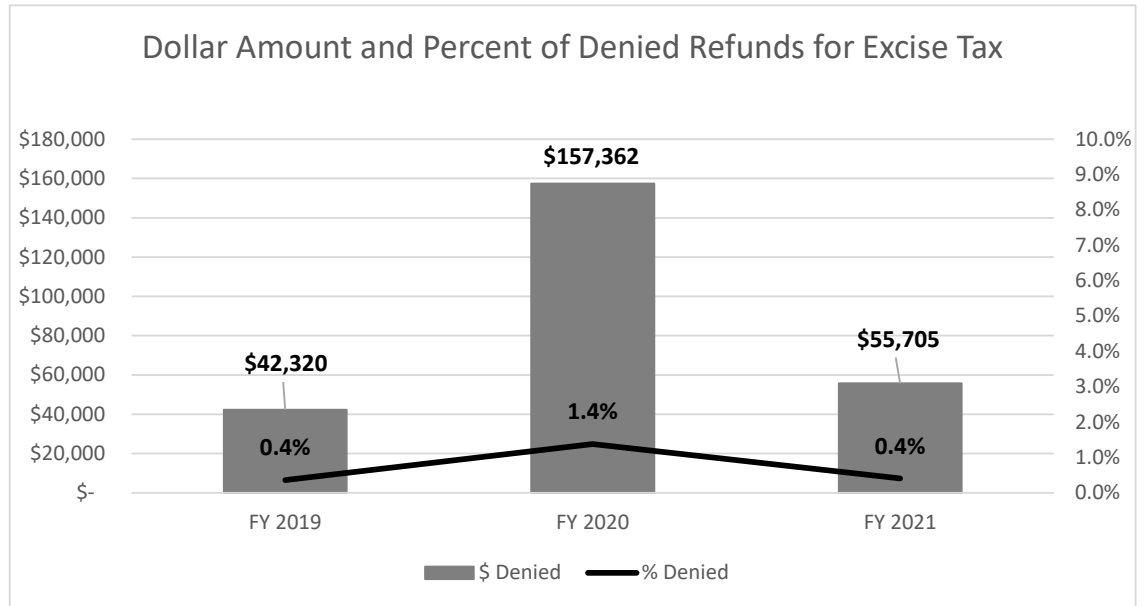
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Excise Tax - Denied Refund Dollar Amount

Motor fuel refund requests can be denied for various reasons, including: out-of-date refund requests, no Missouri fuel tax was paid, or the fuel use is not exempt from Missouri tax. In FY2020, an abnormally large refund request was received and denied as it did not meet statutory requirements



PROGRAM DESCRIPTION

Department of Revenue

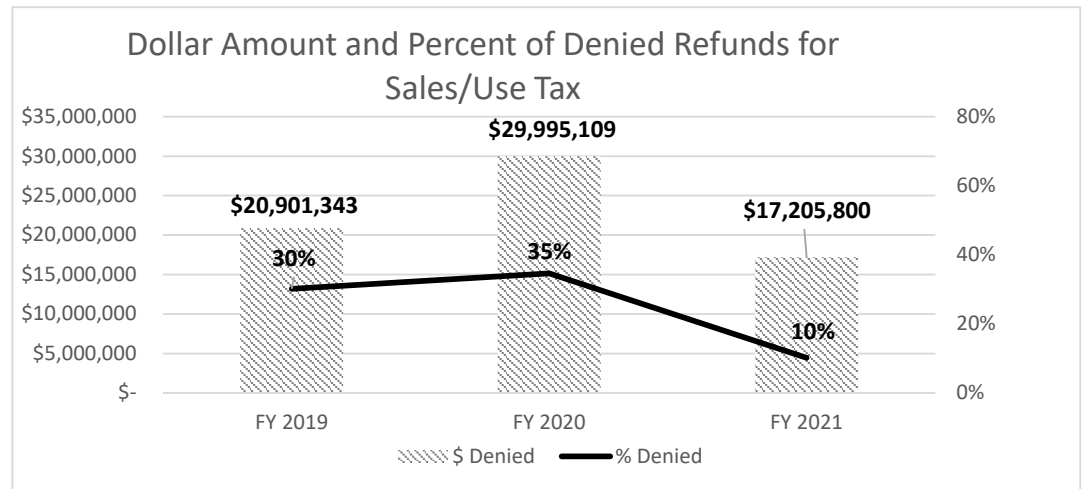
HB Section(s): 4.01

Program Name: **Business Tax Bureau**

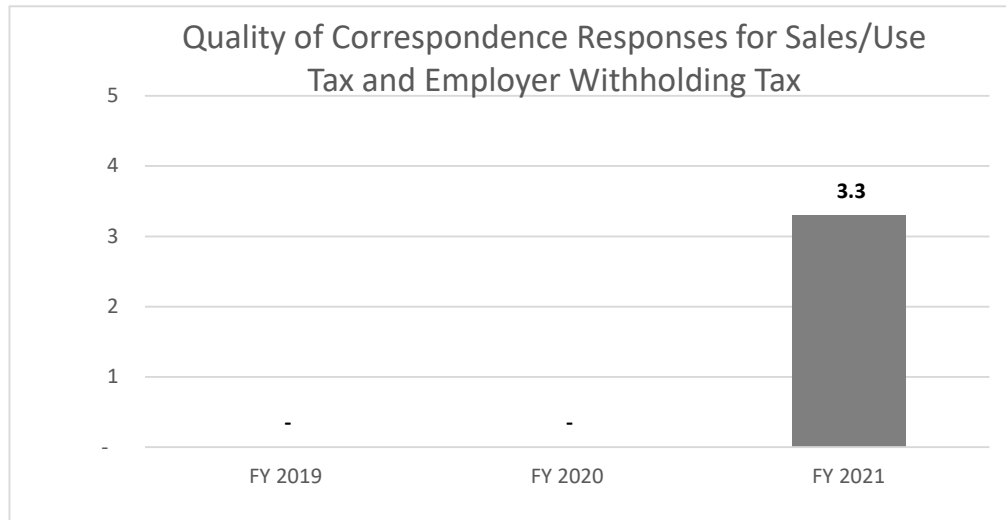
Program is found in the following core budget(s): **Taxation**

ii. Sales/Use Tax Refunds - Denied Refund Dollar Amount

When a refund request is received, it is reviewed to ensure the correct amount of tax was paid on Missouri sales. If it is determined the sales were taxable or tax wasn't paid, the refund request is denied or reduced.



iii. Correspondence - Quality of Correspondence Responses for Sales/Use Tax and Employer Withholding Tax



The Department did not track data for the quality of our correspondence processing for fiscal years 2019 and 2020. In early 2021, we implemented a survey feature in our email responses to customers to rate their satisfaction of service with the Department. The overall quality of our responses for sales and withholding correspondence was rated at a 3.3 out of 5 or 66% from the survey. There were only 39 survey responses to the 22,939 emails reviewed from January 1 through June 30, 2021.

PROGRAM DESCRIPTION

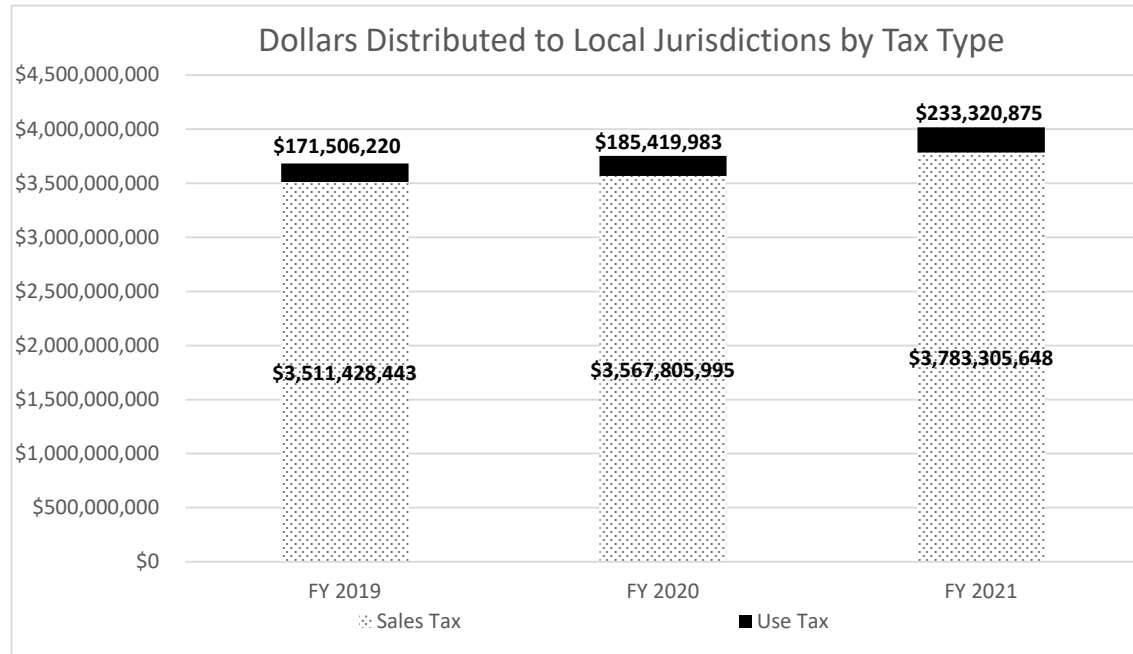
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

iv. Local Tax - Dollars Distributed



The Department collects and distributes state and local sales and use tax from in-state and out-of-state businesses. The distribution is completed by the 10th day following the month in which the sales and use tax returns are processed.

PROGRAM DESCRIPTION

Department of Revenue

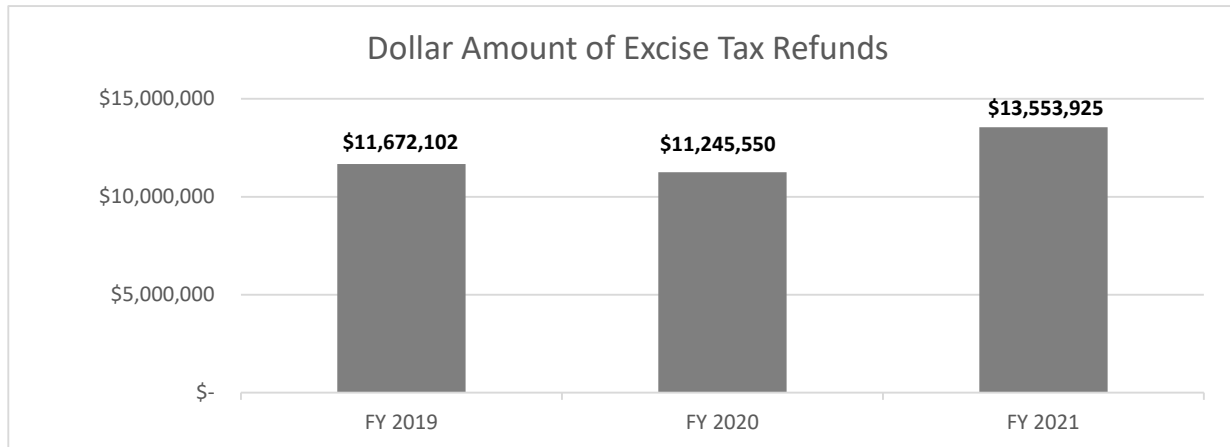
HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

i. Excise Tax - Dollar Amount of Refunds

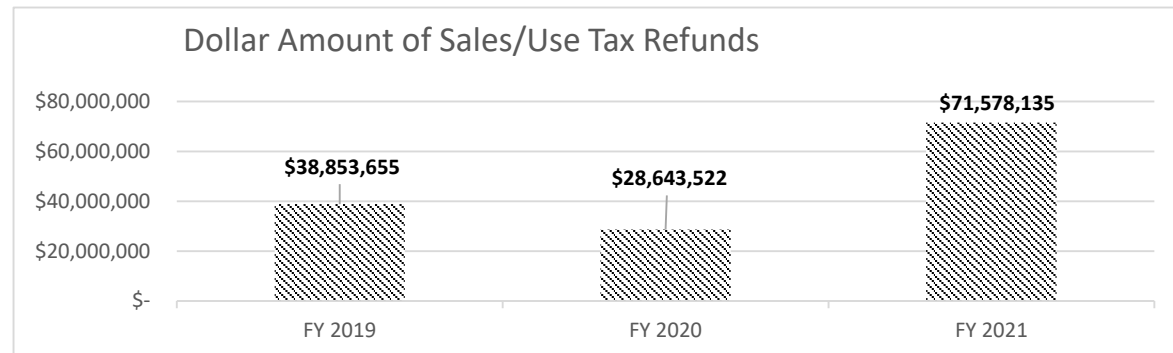


An average of 6,157 excise tax refunds have been processed each fiscal year for the past three fiscal years. The refund applicant must provide the original fuel tax receipts to verify that Missouri fuel tax was paid. The user must apply for a refund within one year from the date of purchase or April 15 of the year following the purchase, whichever is later. There will be changes to this process in Fiscal Year 2022 with the passing of Senate Bill 262.

ii. Sales/Use Tax Refunds - Dollar Amount of Refunds

An average of 4,013 sales and use refunds were processed each fiscal year for the past three fiscal years. A refund could include one tax filing period or multiple tax filing periods.

In FY2021, we received several larger refund claims due to lower than expected sales during the peak of the COVID-19 social distancing mandates. In addition, the cross education of additional staff resulted in a higher number of refunds issued.



PROGRAM DESCRIPTION

Department of Revenue

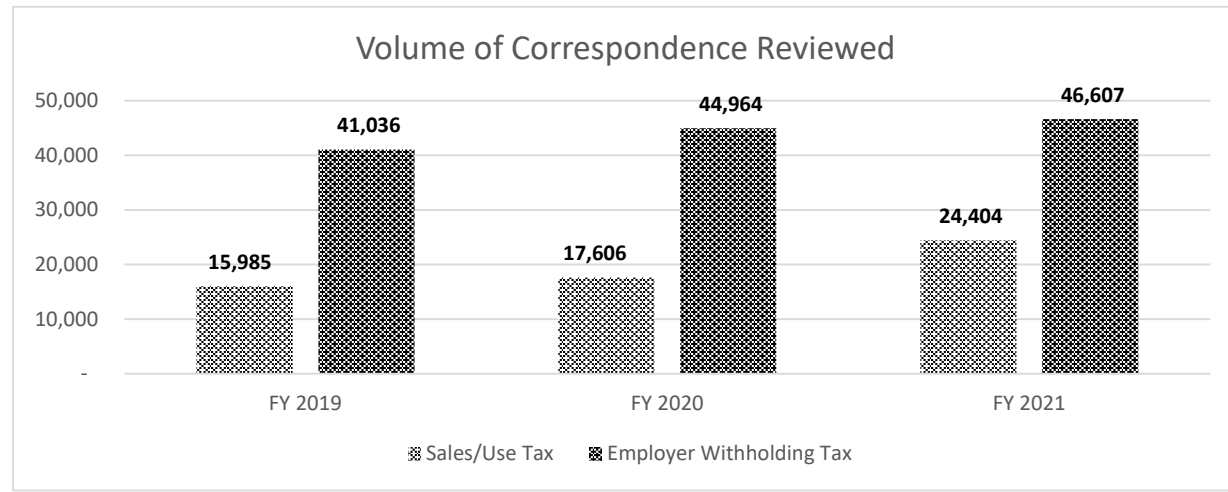
HB Section(s): 4.01

Program Name: Business Tax Bureau

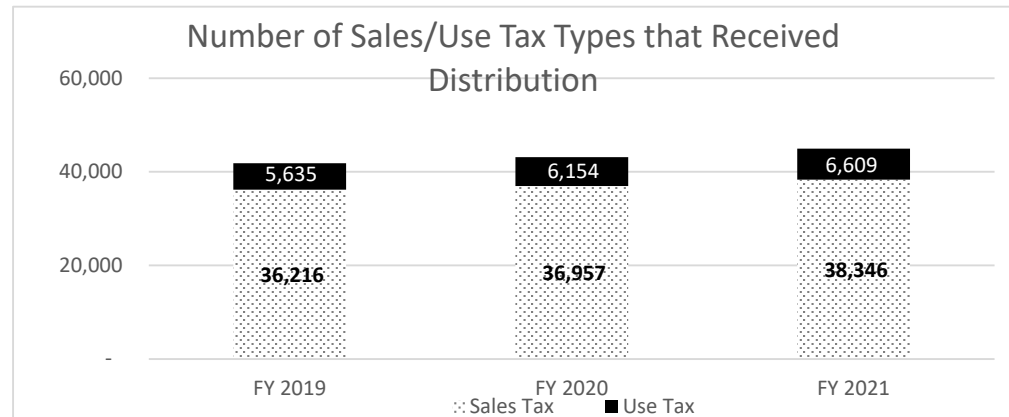
Program is found in the following core budget(s): Taxation

iii. Correspondence - Volume of Correspondence Reviewed

Correspondence is received by many media types, such as: mail-in, email, and MyTax Missouri Portal service requests.



iv. Local Tax - Number of Sales/Use Tax Types



The Department distributes local sales and use tax to political subdivisions. The number of sales and use tax types that the Department distributes to will vary depending on newly imposed taxes, annexations, and expirations of tax.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

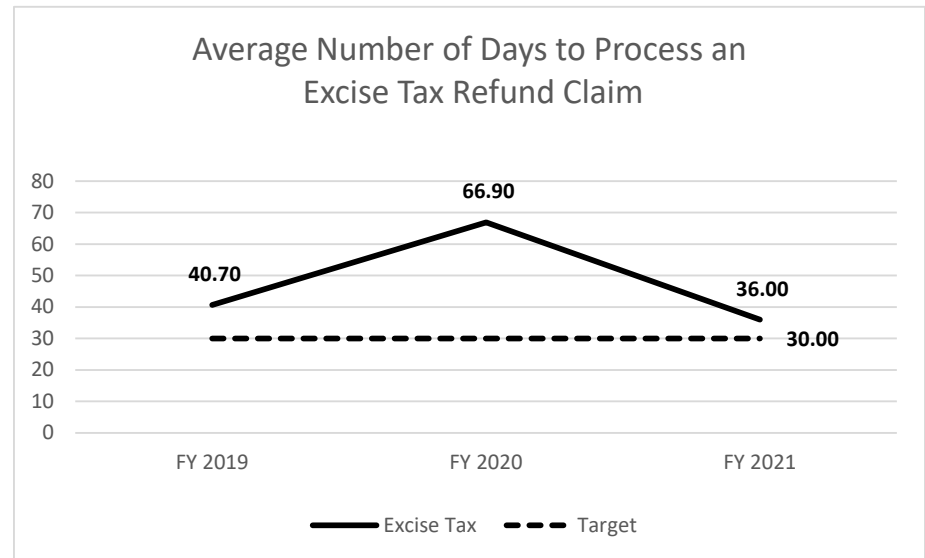
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

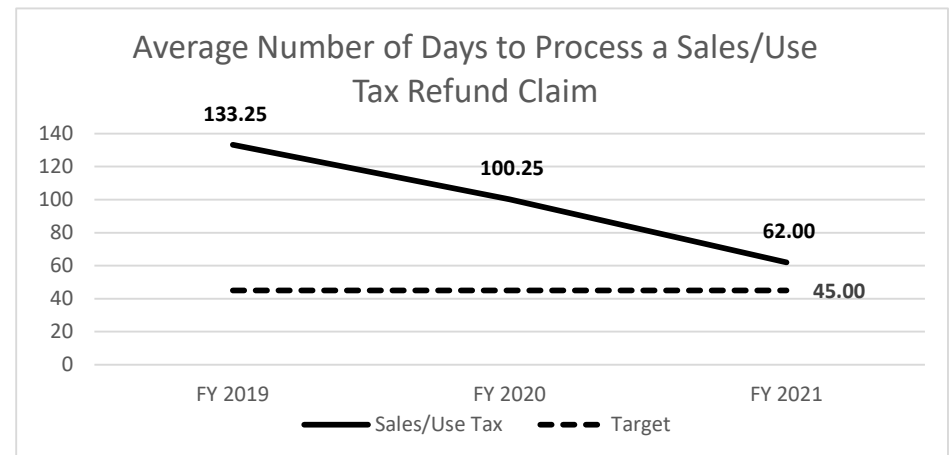
i. Excise Tax - Days to Process a Refund Claim

A motor fuel refund applicant must provide the original fuel tax receipts verifying Missouri fuel tax paid. Each refund request is reviewed to ensure motor fuel tax was paid to Missouri. The COVID-19 pandemic impacted the processing time in FY2020. We cross educated additional staff on this function as well as adopted a "scan first" policy that scans incoming paper documents to PDFs which resulted in a reduced cycle time in FY2021. There will be changes to this process in Fiscal Year 2022 with the passing of Senate Bill 262.



ii. Sales/Use Tax Refunds - Days to Process a Refund Claim

In FY2019, there was an increase in processing time due to implementation of the Integrated Tax System. Following the implementation, users identified process improvements to reduce processing time. These process improvements will continue into FY2022 and decreased the number of claims in the backlog and the processing time for the same period in FY2021 compared to FY2020.



PROGRAM DESCRIPTION

Department of Revenue

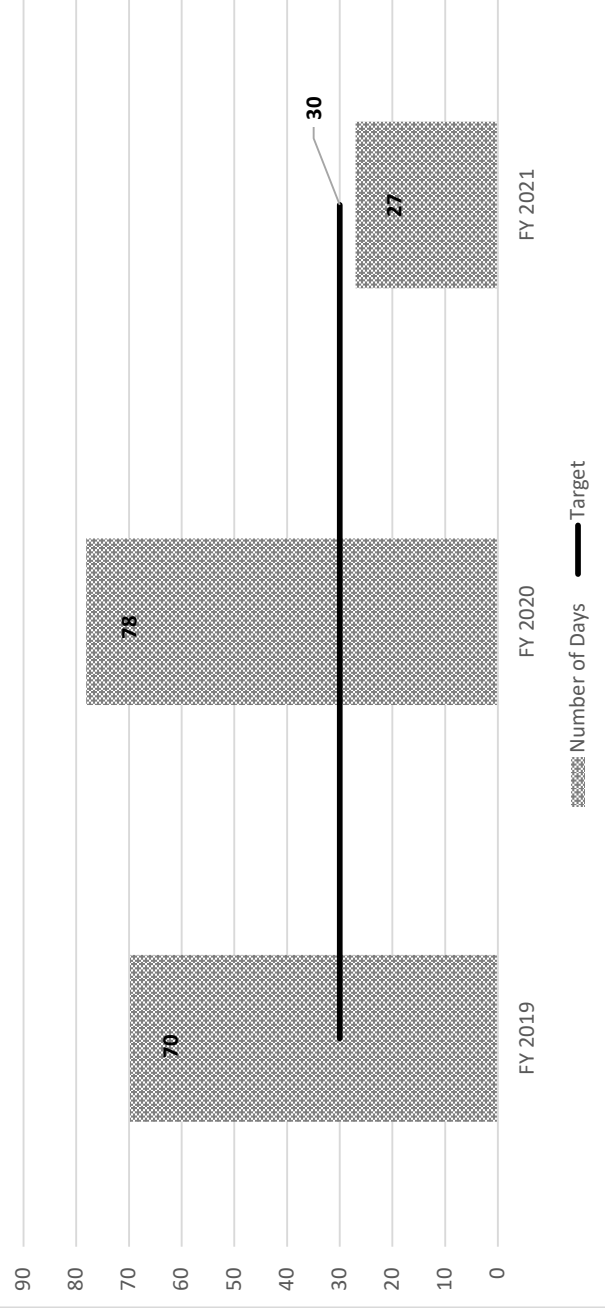
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

HB Section(s): 4.01

iii. Correspondence - Turnaround Time for Sales/Use Tax and Employer Withholding Tax

Average Number of Days to Respond to Sales/Use Tax and Employer Withholding Correspondence



In FY2019 and FY2020, the bureau experienced an increase in the number of days to respond to correspondence due to staff assisting with regression testing in implementing a new tax type in the Integrated Revenue System. Staff also assisted with other tasks that contributed to our longer response times, such as: submitting and testing bugs for the Integrated Revenue System, reviewing notices, assisting with manual review of business tax returns, keying returns, and cross education within the Business Tax Bureau.

From August 2020 to October 2020, the Department cross educated and staff utilized additional team members to work the correspondence. The average number of days to respond dropped below 30 days. The Department stopped utilizing the 14 additional team members in October 2020.

The Department maintained a correspondence turnaround time of 27 days in FY2021 and set turnaround time goal of 14 days by December 31, 2021, and 7 days by June 30, 2022. For January 2021-June 2021, the average turnaround time was 13.7 days.

PROGRAM DESCRIPTION

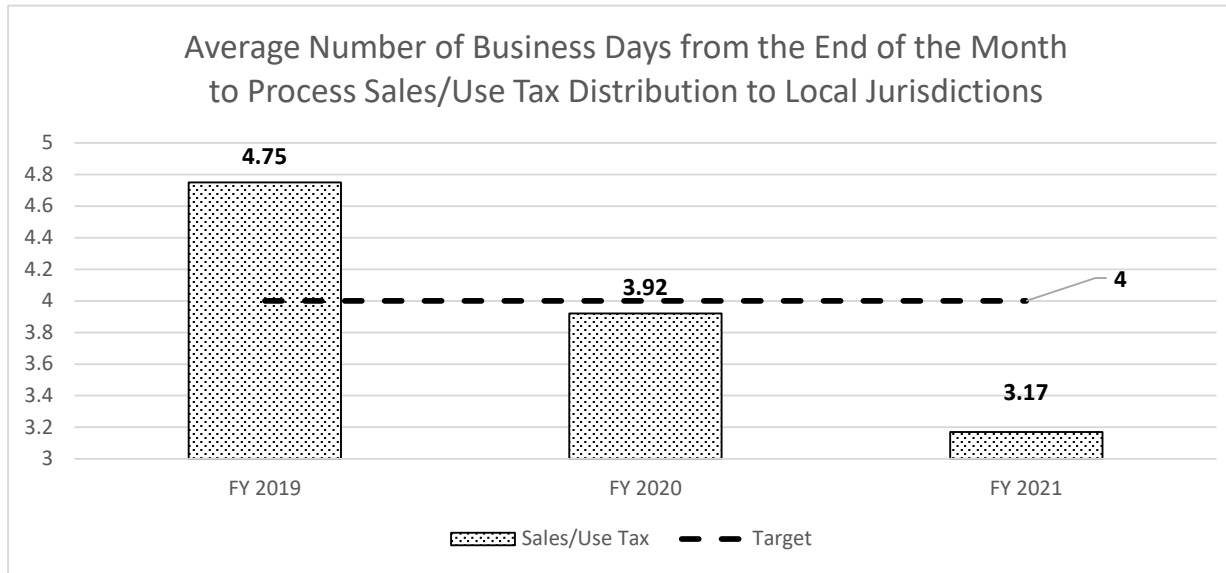
Department of Revenue

HB Section(s): 4.01

Program Name: **Business Tax Bureau**

Program is found in the following core budget(s): **Taxation**

iv. Local Tax - Sales/Use Distributions to Local Jurisdictions



By statute, local sales/use tax distribution must be completed by the 10th calendar day following the month the tax return was processed. The Department has a target to process distribution within 4 business days after the close of the end of the month to meet the expectations of the local jurisdictions.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

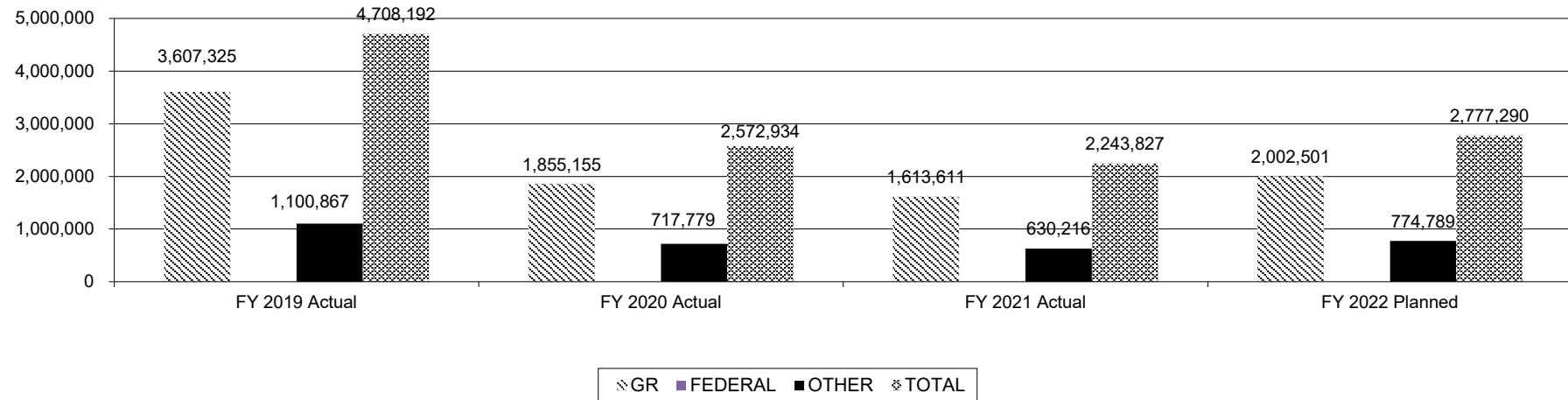
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

(Note: Amounts do not include fringe benefit costs.)

Program Expenditure History



FY2019 contain costs associated with the Processing Bureau. The Processing Bureau was created in FY2020.

4. What are the sources of the "Other " funds?

Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department Fund (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

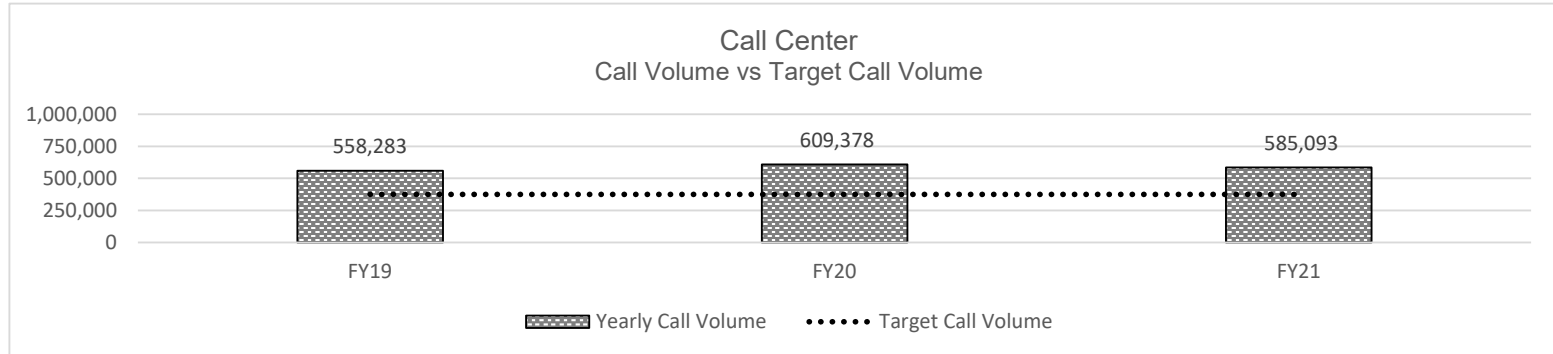
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Collections and Tax Assistance Bureau** is responsible for operating a call center, collecting delinquent tax liabilities and issuing tax clearances and no tax dues to help customers. The Bureau also performs account resolution through collection activities that include account management, lien filing, garnishments and working with collection agencies and prosecuting attorneys to collect delinquent taxes.

2a. Provide an activity measure(s) for the program.

i. Call Center - Incoming Call Volume



Comment: In FY21 the incoming calls decreased by 4% compared to FY20. We believe this is attributed to the Department's initiative to maintain a work in progress for all functions. This has allowed customer's returns, emails and correspondence to be answered quicker and thus generate fewer calls.

PROGRAM DESCRIPTION

Department of Revenue

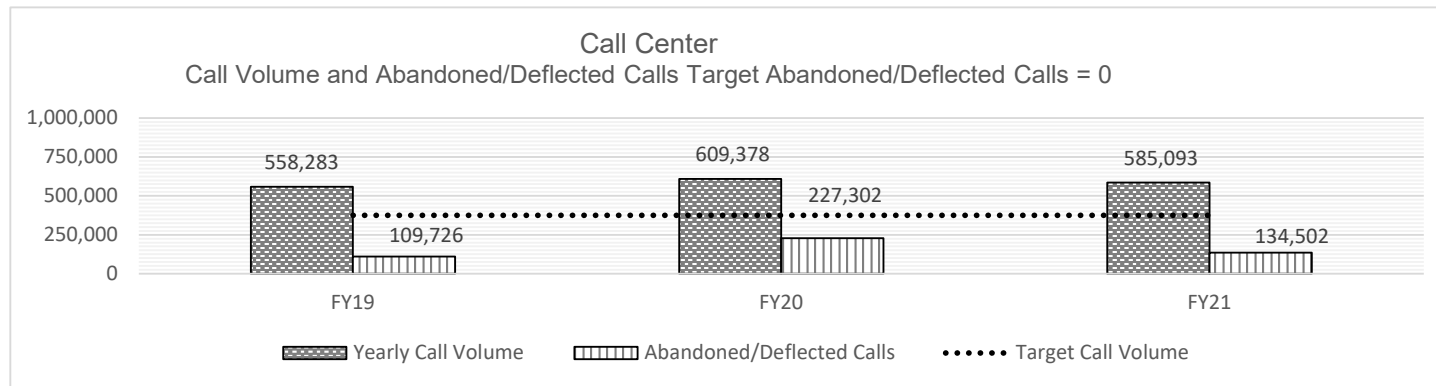
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

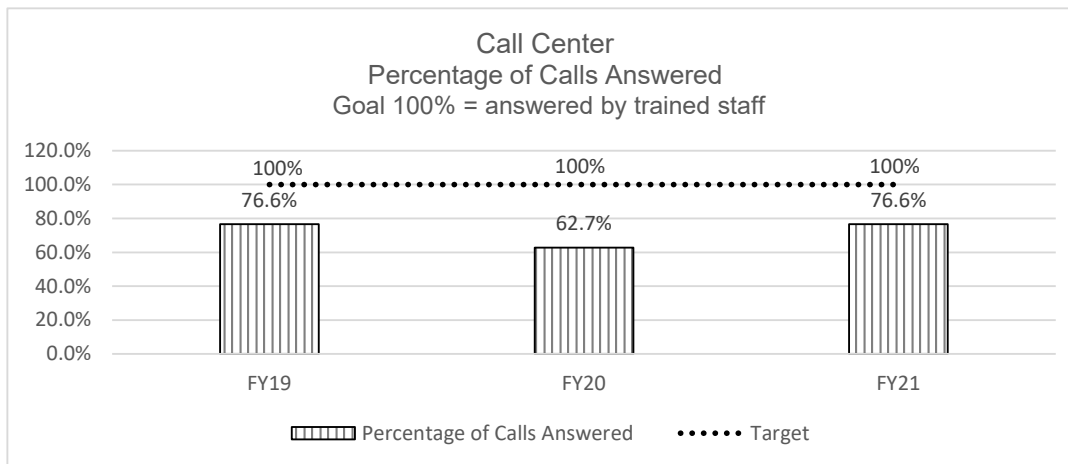
Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Call Center - Incoming Calls Abandoned / Answered



Comment: In FY21 our abandoned/deflects calls decreased by 41% compared to FY20. With the implementation of a new phone system in the fall of 2020, we added a self service feature for customers to pay taxes. Since implementation, this has served 34,436 customers. In FY22 we are implementing a feature that allows customers and tax practitioners to schedule an appointment with an agent for assistance.



The call center struggled to fill vacancies in FY21 and often operated on reduced staff due to COVID-19. We continue to obtain, train and retain quality agents to assist customers. We record the reason for each call and continue to analyze this data to make changes to our website and notices and implement process improvements to reduce the need for customer calls.

PROGRAM DESCRIPTION

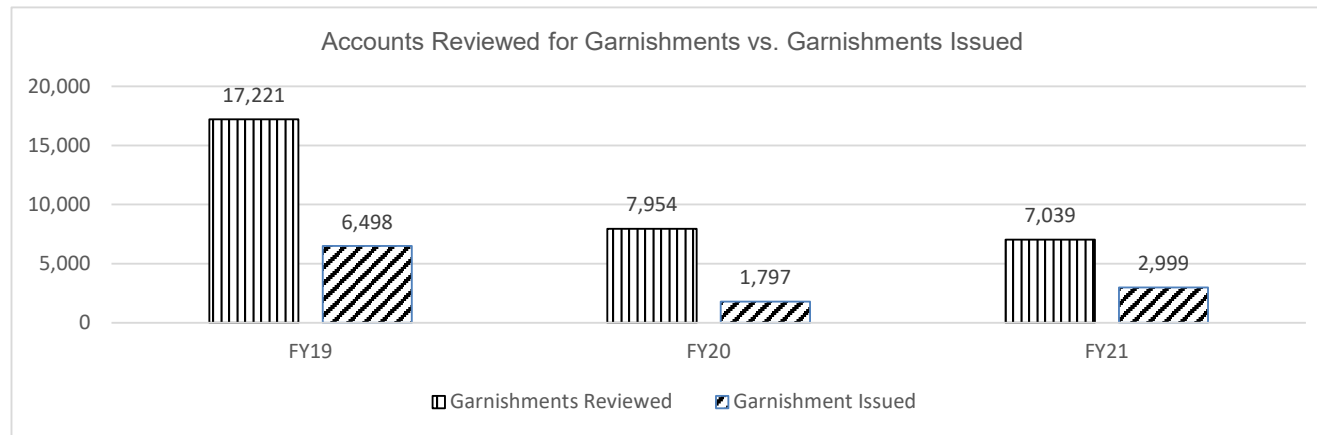
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

ii. Garnishment - Debts Reviewed for Garnishment vs. Garnishments Issued



All debts are reviewed before garnishments can be issued. The Department reviews external data sources to search for assets to garnish, such as wages or bank accounts. A lien must be present on the debt before a garnishment can be issued. Liens have not been issued since FY18 due to finalizing issues with system modernization. Liens will be issued in FY22 which will increase debts available for garnishments.

PROGRAM DESCRIPTION

Department of Revenue

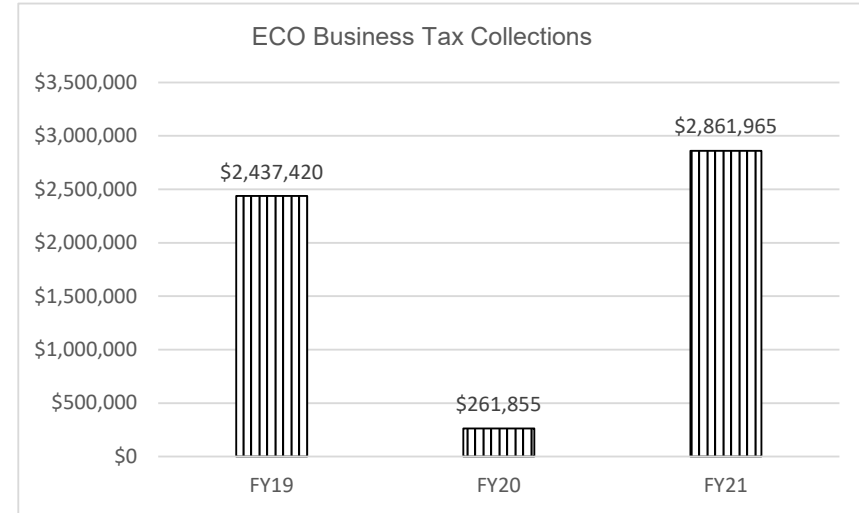
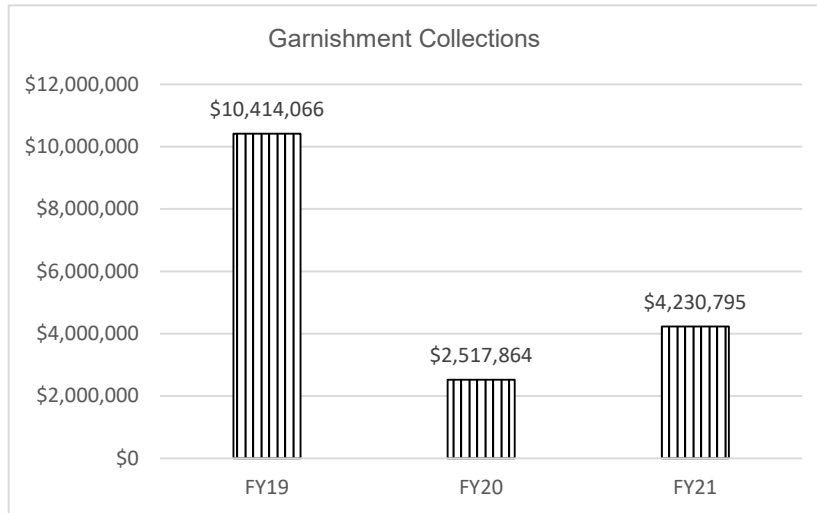
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

i. Enforced Collections - Garnishment Collections and Collections made by our Extraordinary Collections (ECO) staff.



The Enforced Collections team files liens, revokes business licenses, issues garnishments and evaluates offers-in-compromise. The specialized Extraordinary Collections staff work with the Taxation collection attorney to file motions in court or injunctions and levy liens for businesses operating without a sales tax license with debts over \$50,000.

PROGRAM DESCRIPTION

Department of Revenue

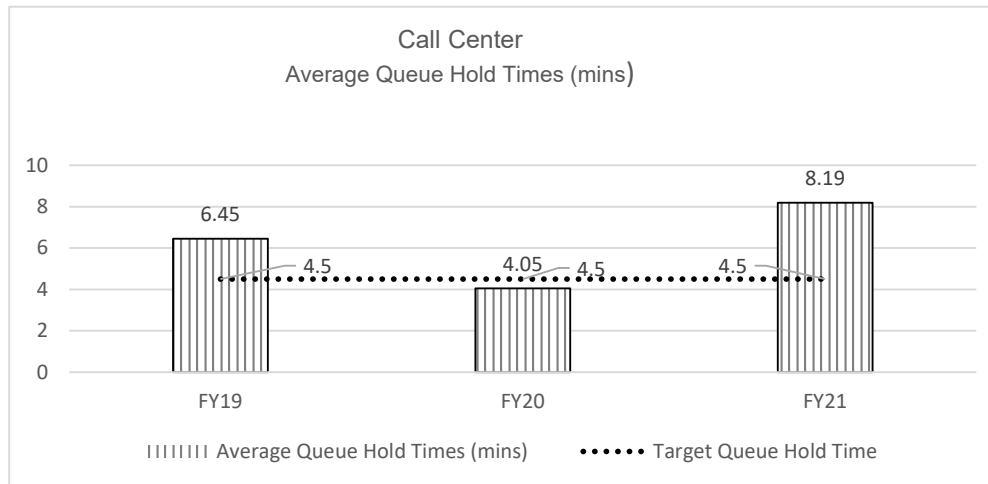
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

i. Call Center - Average Queue Time

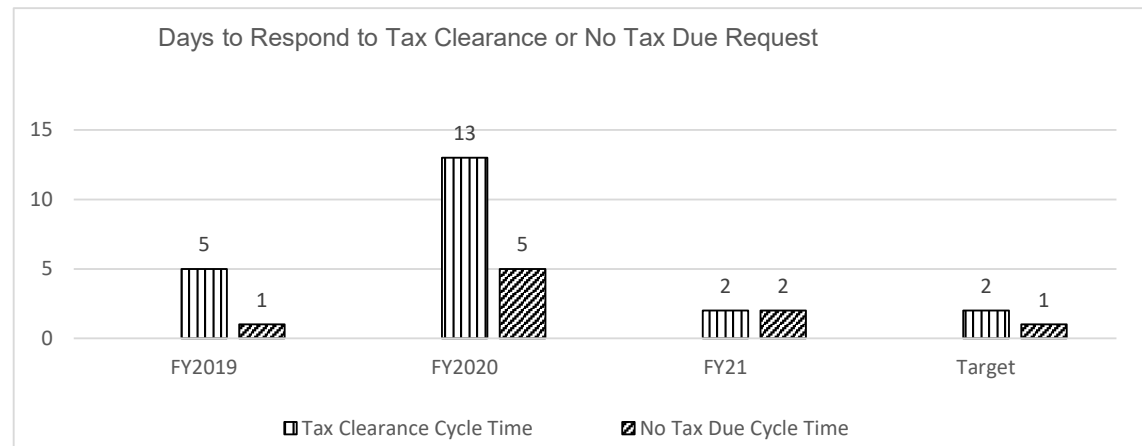


The Call Center average hold time increased during FY21. This is due to the fact the average call handle time increased by 1 minute and 30 seconds from prior years. We believe this is attributed to the increased turnover and less seasoned staff. The Department also stopped mailing preprinted sales/use and withholding tax returns to businesses in Aug 2020 due to budget restrictions. When customers called regarding returns we directed them to file online. These customers tend to prefer an agent walk them through the online filing process, which increased the call handle time.

ii. Tax Clearance - Days to Respond to a Request

Tax Clearances require a more extensive review than a No Tax Due

The decrease in cycle time for Tax Clearance requests and No Tax Due requests can be attributed to changes made in the review process to accommodate remote work during COVID. These changes made the process more efficient and decreased cycle times.



PROGRAM DESCRIPTION

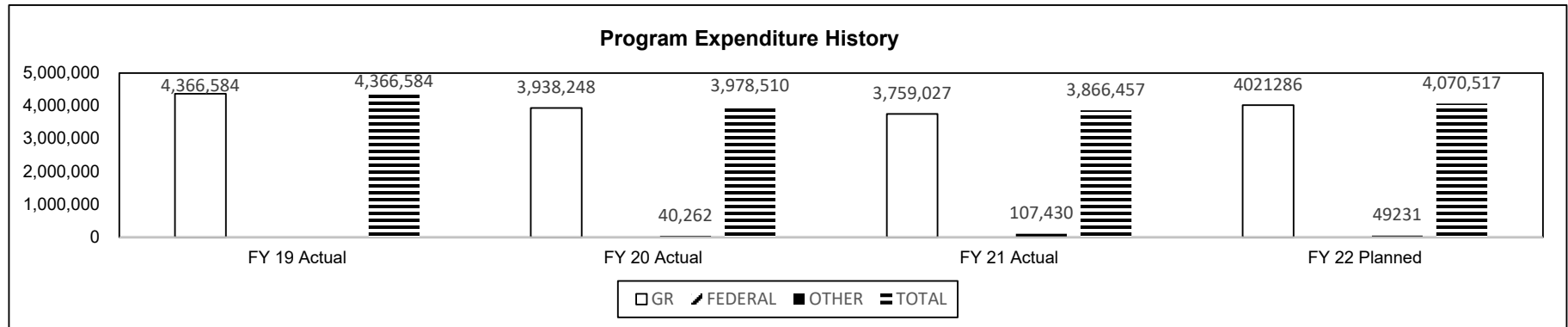
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

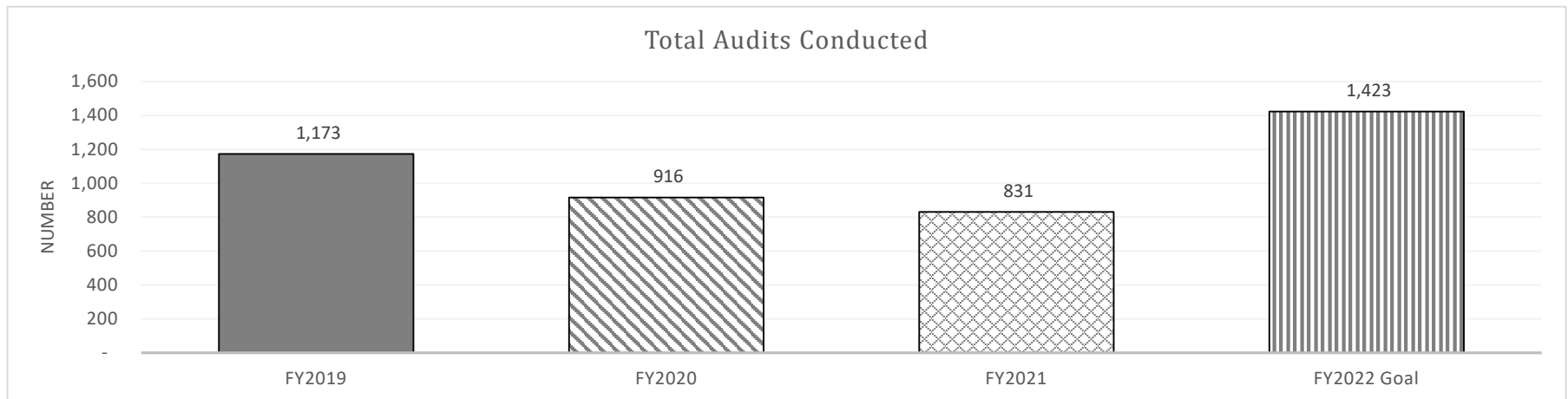
1b. What does this program do?

The **Field Compliance Bureau** assists and educates Missouri customers on compliance with Missouri statutory tax obligations by conducting audits, notifying customers of potential tax liability, and maintaining tax system data requests and security. The Field Compliance Bureau includes Audit Services, Nexus, and Tax Electronic Services.

2a. Provide an activity measure(s) for the program.

i. Audits - Volume of Audits Conducted

The Audit Services section measures the number of audits conducted to monitor both internal production standards as well as external influence in the form of educational outreach to Missouri businesses. We treat every audit as an educational opportunity for future compliance. After the audit completion, customers gain a working knowledge to meet their tax obligations.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

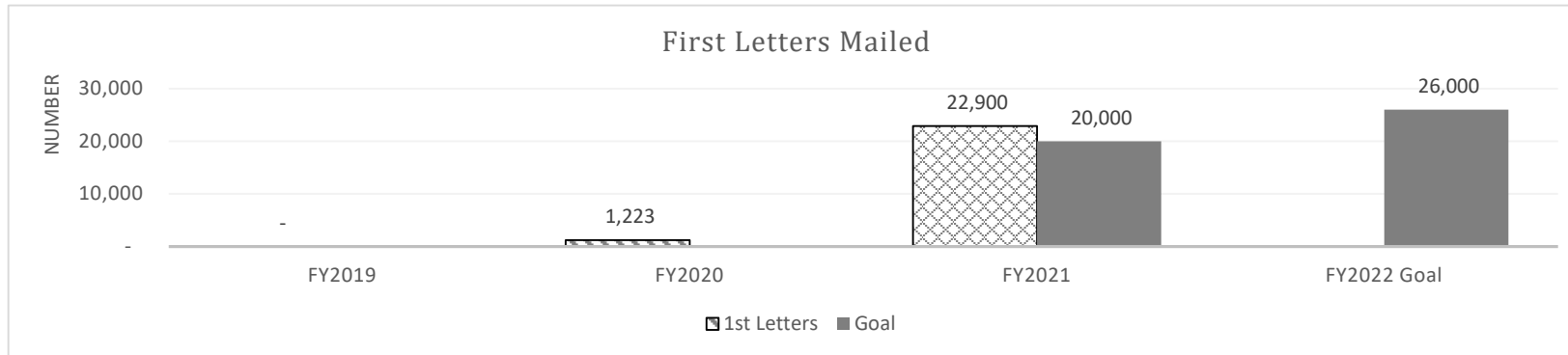
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

ii. Nexus - Number of 1st Letters Mailed

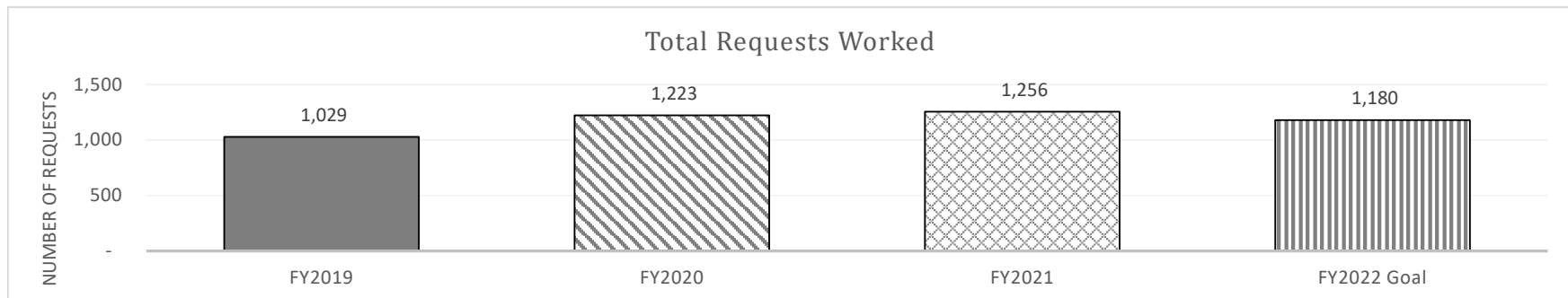
To ensure compliance, the Nexus section notifies businesses with Missouri activity of potential tax and fee obligations by mailing an initial letter. Nexus programs were not generated in FY19 and throughout most of FY20, due to an interface modernization with the Enterprise Data Warehouse (EDW).



2a. Provide an activity measure(s) for the program (cont).

iii. Tax Electronic Services - Volume of Requests Worked

The Tax Electronic Services section measures total data and security requests worked. Data requests include identifying the number of taxpayers or returns that meet a specific set of criteria and preparing and maintaining Revenue Premier reports. This section also processes and maintains individual security access to Revenue Premier.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

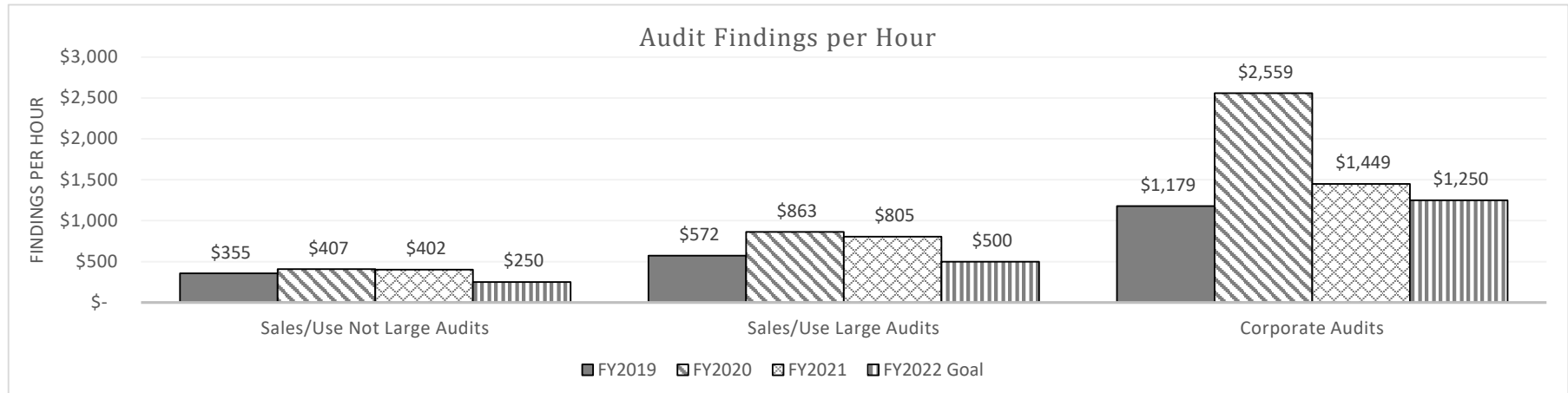
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Audits - Findings per Hour

The Audit Services section's Audit Findings per Hour provide a measure of program quality by ensuring we are selecting the right businesses for audit.



In FY20, a small number of corporate audits with significant audit findings contributed to a higher than usual findings per hour. The degree of noncompliance determines the correct business for audit. Minimal errors and a small liability indicate a compliant taxpayer.

The Department primarily uses an audit model to identify noncompliant businesses to audit.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

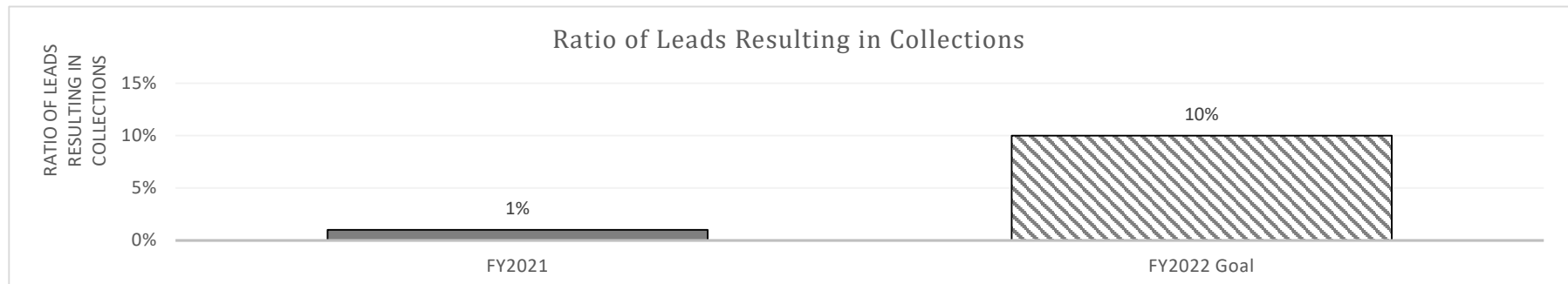
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality (cont).

ii. Nexus - Ratio of Leads Resulting in Collections

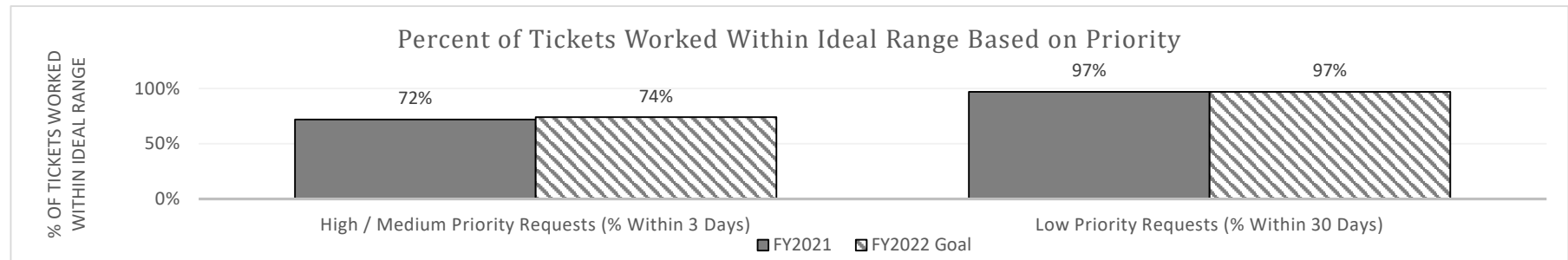
Beginning in FY21, Nexus began tracking the number of leads that resulted in collections. This will allow us to measure the quality of Nexus lead programs over time. Many programs will not begin to see collections until years after the programs are running.



2b. Provide a measure(s) of the program's quality (cont).

iii. Tax Electronic Services - Types and Areas of Data Requests Received

Beginning in FY21, Tax Electronic Services began tracking the percentage of requests that were completed within the ideal range. These ideal ranges are 3 days for High/Medium priority requests and 30 days for Low priority requests. Tracking the percentage of requests that meet these goals will ensure that we are providing quality service to our customers making data requests.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

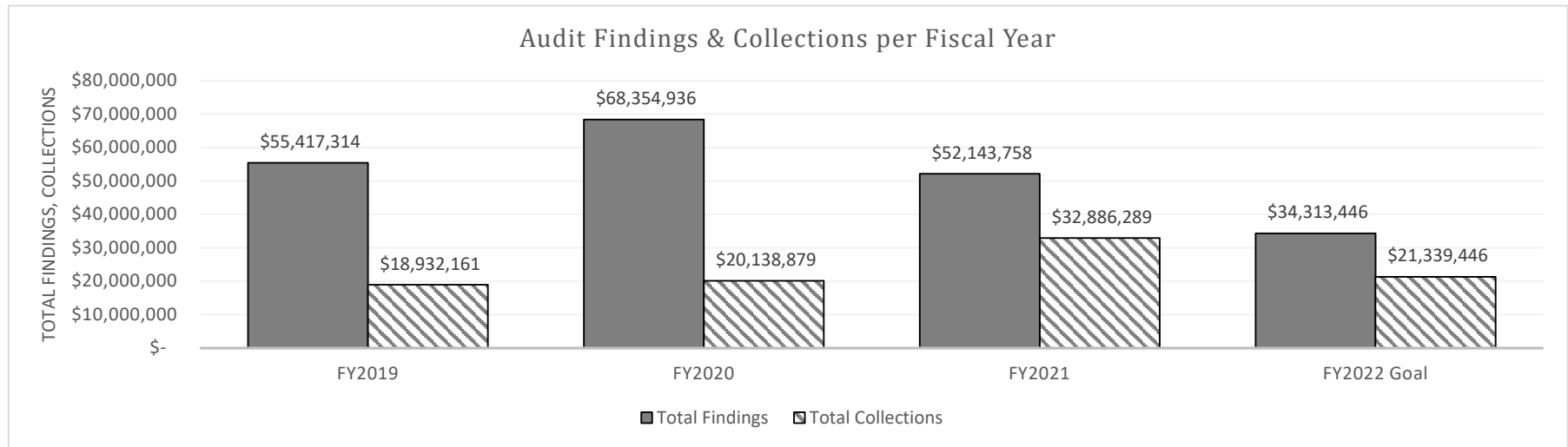
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

i. Audits - Audit Findings & Collections per Year

The Audit Services section identifies unreported tax revenues that would have otherwise gone undetected. Impact in this area is measured by the amount of Findings and Collections resulting from completed audits.



FY20 findings are higher than other years due to a number of unexpected extraordinary large audit results. Audit services were briefly suspended for the last 3 months of FY20 due to the COVID-19 pandemic, which directly impacts FY21 audit findings.

Collections from audits are often deferred by the customer and occur in a subsequent fiscal year.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

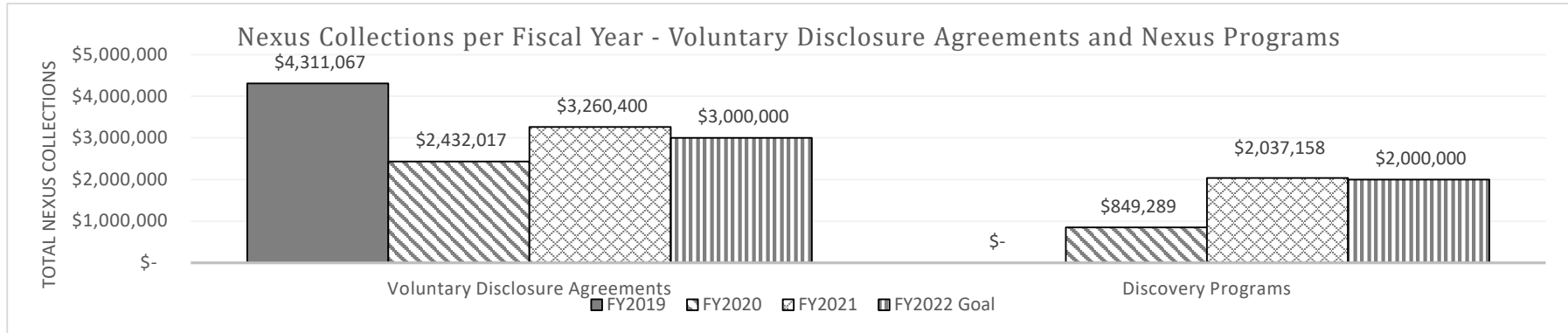
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact (cont).

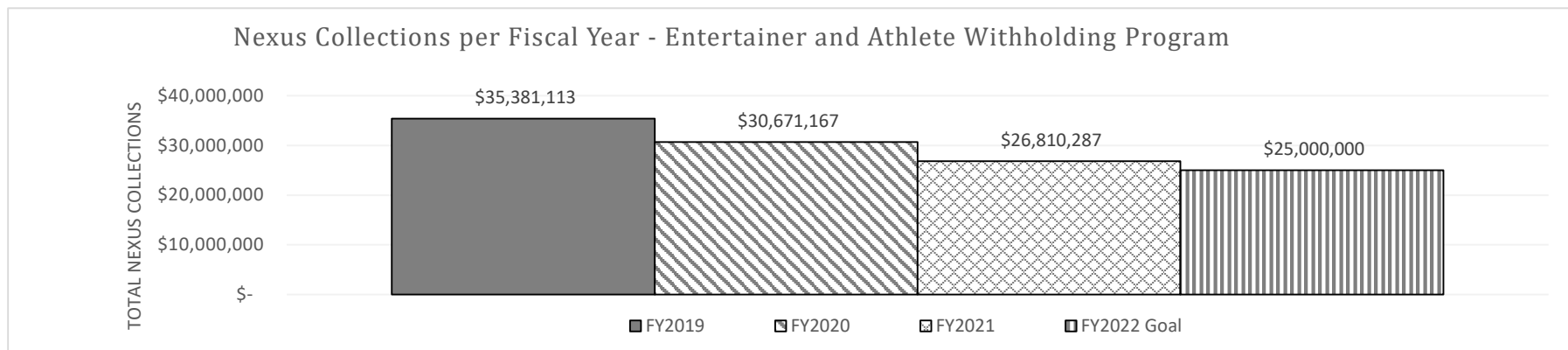
ii. Nexus - Collections per Year

The Nexus Unit measures impact in the form of collections from Voluntary Disclosure Agreements (VDA) and various Nexus programs.



Nexus programs were not generated in FY19 and throughout most of FY20, due to a modernization of the interface with the Enterprise Data Warehouse (EDW).

The Nexus Unit is also responsible for administering the entertainer and athlete withholding program.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

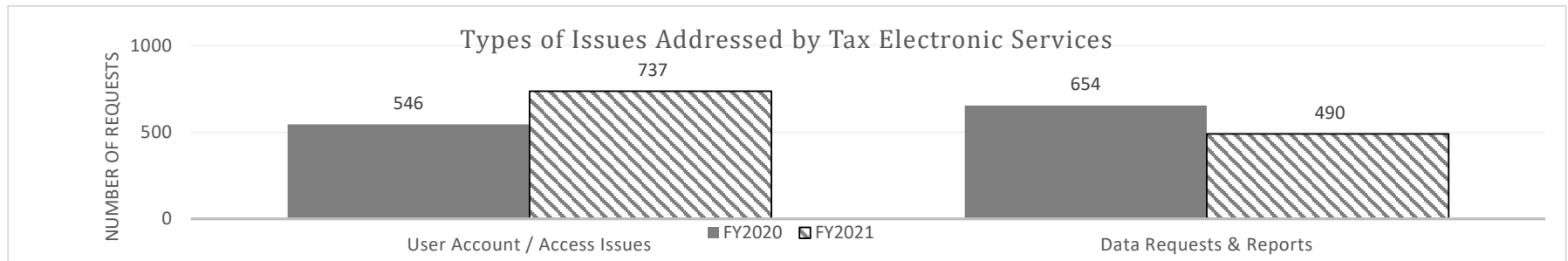
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact (cont).

iii. Tax Electronic Services - Impact of Requests

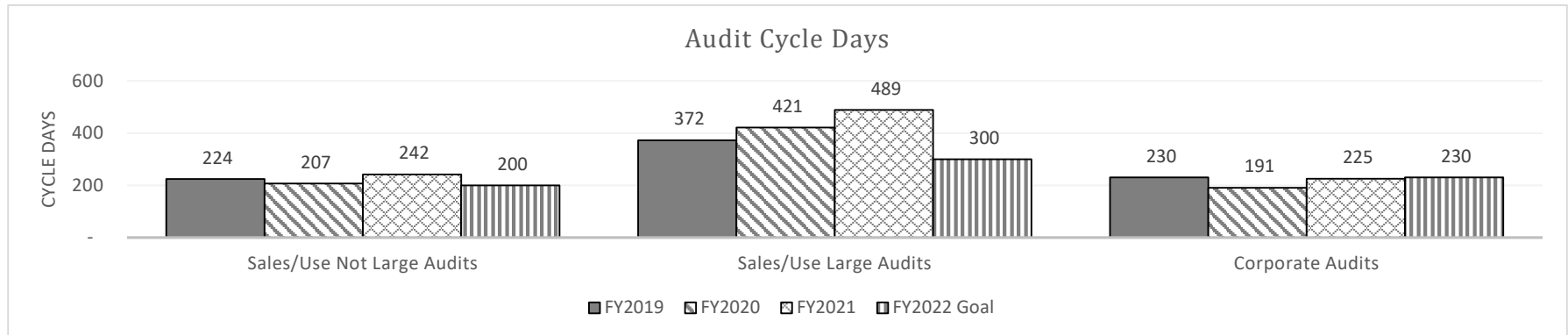
Tax Electronic Services assists all areas of Taxation by fulfilling data, report and system access requests. These data requests and reports are used by the various areas of Taxation to improve their processes, see impact of system issues, or planning purposes. Measuring the types of issues addressed allows us to monitor how we are best impacting team members in the Division year after year.



2d. Provide a measure(s) of the program's efficiency.

i. Audits - Cycle Days from Open to Close

Audit Services measures efficiency as the average Audit Cycle Days per audit category. Audit cycle days is the number of days to complete the audit from the start of field work until the audited returns are submitted to begin the assessment process. Monitoring our average cycle days ensures we are performing audits efficiently and with minimal disruption to Missouri business activities.



PROGRAM DESCRIPTION

Department of Revenue

Program Name: Field Compliance Bureau

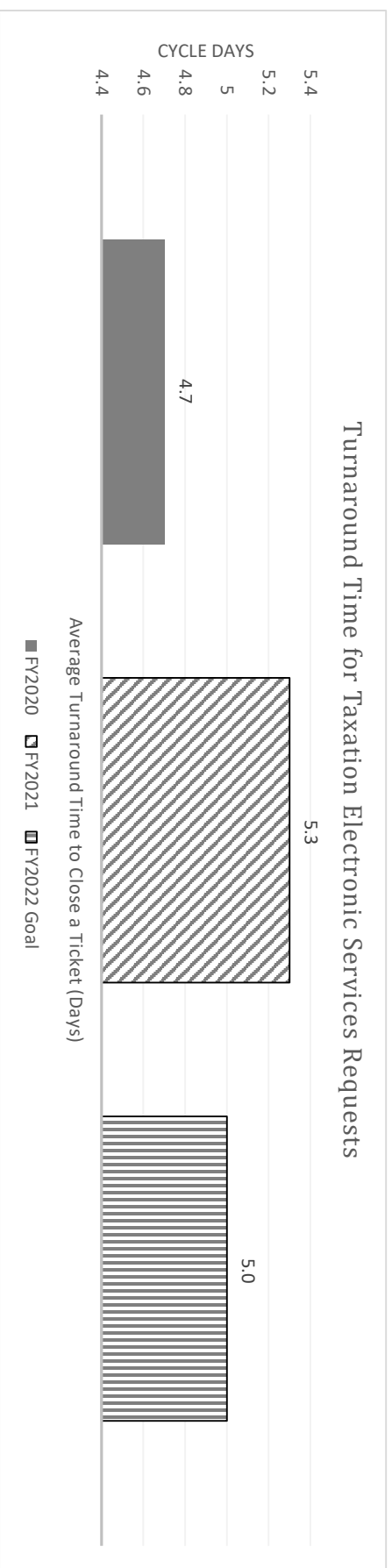
Program is found in the following core budget(s): Taxation

HB Section(s): 4.01

2d. Provide a measure(s) of the program's efficiency (cont).

iii. Tax Electronic Services - Turnaround Time for Requests, Tickets, and Bugs

Beginning in FY21, TES began tracking turnaround time for all requests, tickets, and bugs. This represents the number of days it takes to complete the request, measured from the time the ticket or request is submitted until the date it is completed. Monitoring the average time to complete requests allows us to ensure we are providing timely service to data and security request customers.



PROGRAM DESCRIPTION

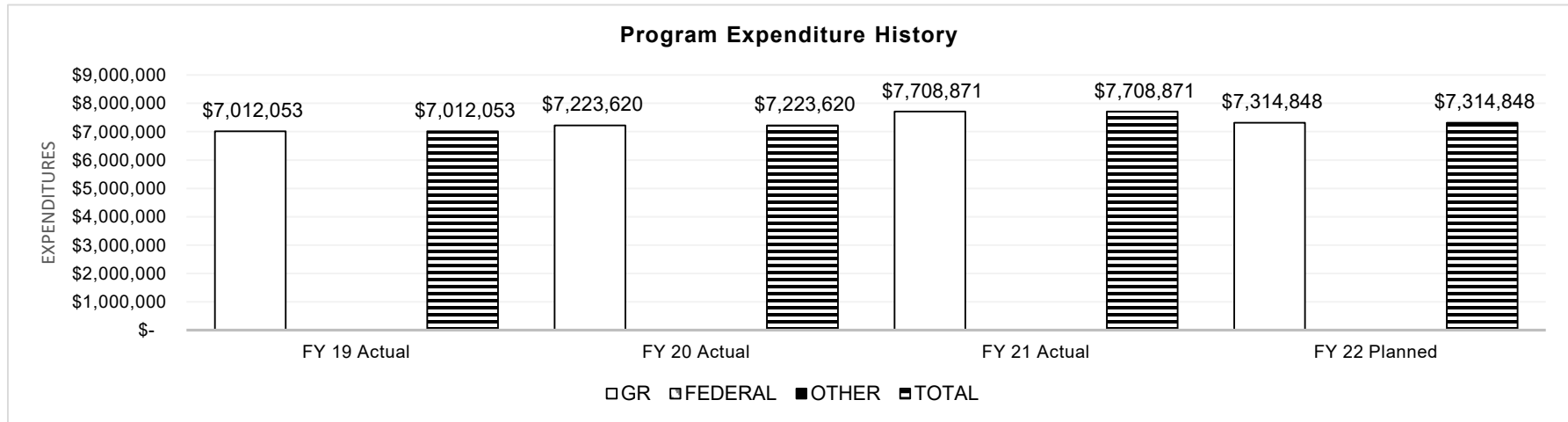
Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Not Applicable

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo.

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

| PROGRAM DESCRIPTION | |
|---|---------------------------------------|
| Department of Revenue _____ | HB Section(s): <u> 4.01 </u> |
| Program Name - Income Tax Bureau _____ | |
| Program is found in the following core budget(s): Taxation | |
| <p>1a. What strategic priority does this program address?</p> <p style="margin-left: 40px;">Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap</p> <p>1b. What does this program do?</p> <p style="margin-left: 40px;">The Income Tax Bureau (Bureau) administers income tax laws to help Missouri citizens meet their tax obligations by processing returns, reviewing returns for fraud, issuing refunds and notices of adjustment and billings, responding to customer inquiries and administering debt offset programs for income, fiduciary, partnership taxes and property tax credit claims.</p> | |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

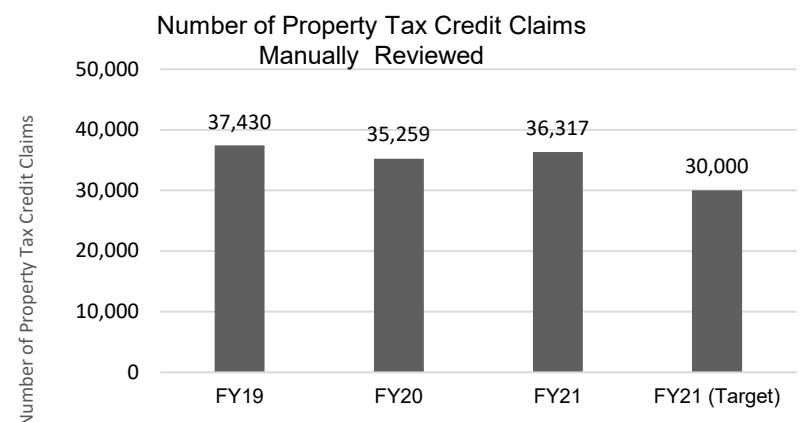
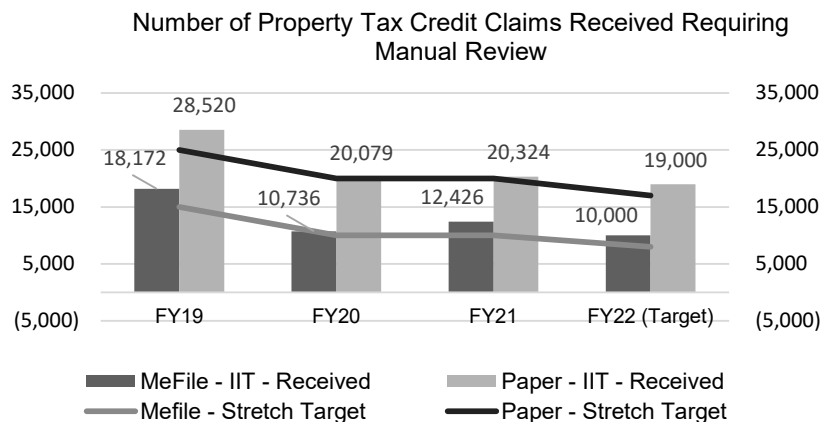
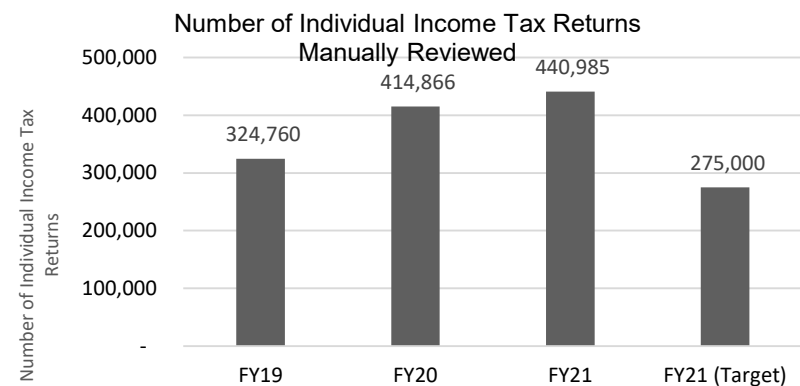
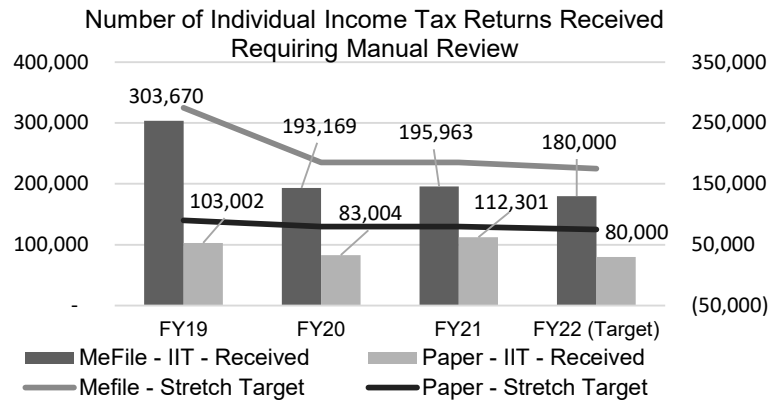
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

ii. Returns Manually Reviewed - Volume

The Bureau conducts a manual review of certain returns to ensure returns are calculated correctly and that the customers provided proper support for their claims. In FY21, the increased volume in returns and claims the bureau manually reviewed is attributed to the due date being extended from April 15, 2020 to July 15, 2020. The number of individual returns reviewed by staff exceeded the number of returns received in FY21 due to the carryover of returns from the extended due date.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

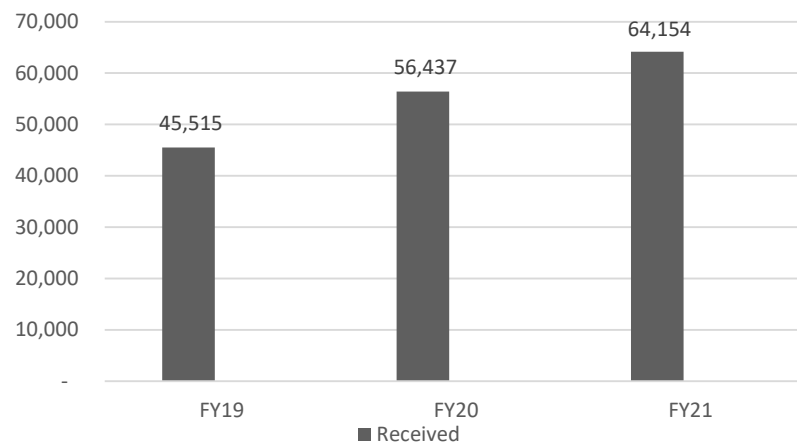
Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

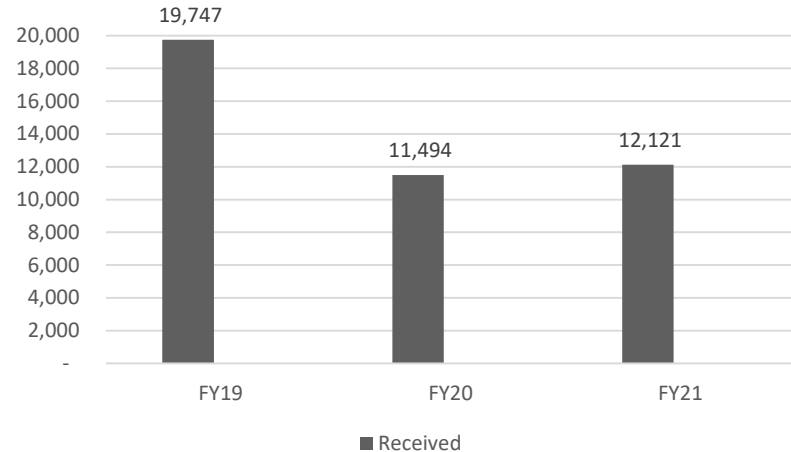
iii. Correspondence Received for Individual Income and Property Tax Credit Claims - Volume

The Bureau sends outbound correspondence to customers whose accounts were adjusted or show a balance. In FY21, the Bureau sent out 566,522 pieces of correspondence for individual income tax and property tax credits. The Bureau also receives inbound correspondence and responds to inquiries regarding customer's individual income tax and property tax credit accounts. The FY21 increase in received individual income tax correspondence was due to the 2020 tax extension due date and changes to tax law at the federal level.

Volume of Correspondence Received for Individual Income Tax Returns



Volume of Correspondence Received for Property Tax Credit Claims



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

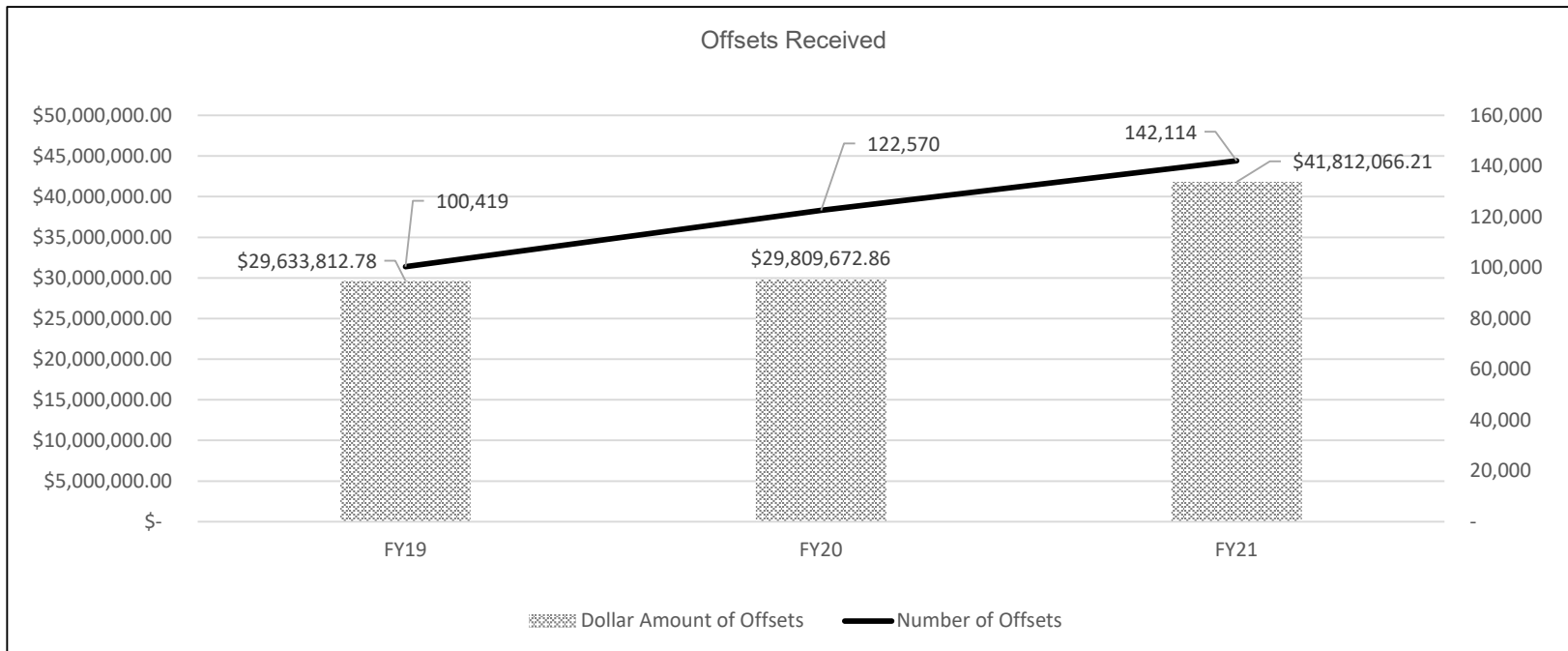
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

iv. Income Tax Offsets Received - Volume and Amount

The Bureau administers a reciprocal offset agreement with the Internal Revenue Service and the Kansas Department of Revenue to receive offset money and apply to Missouri individual income tax debts. The volume and dollar amounts below also include internal offsets. The increase in FY21 is attributed to the extension of the individual income tax due date from April 15, 2020 to July 15, 2020.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

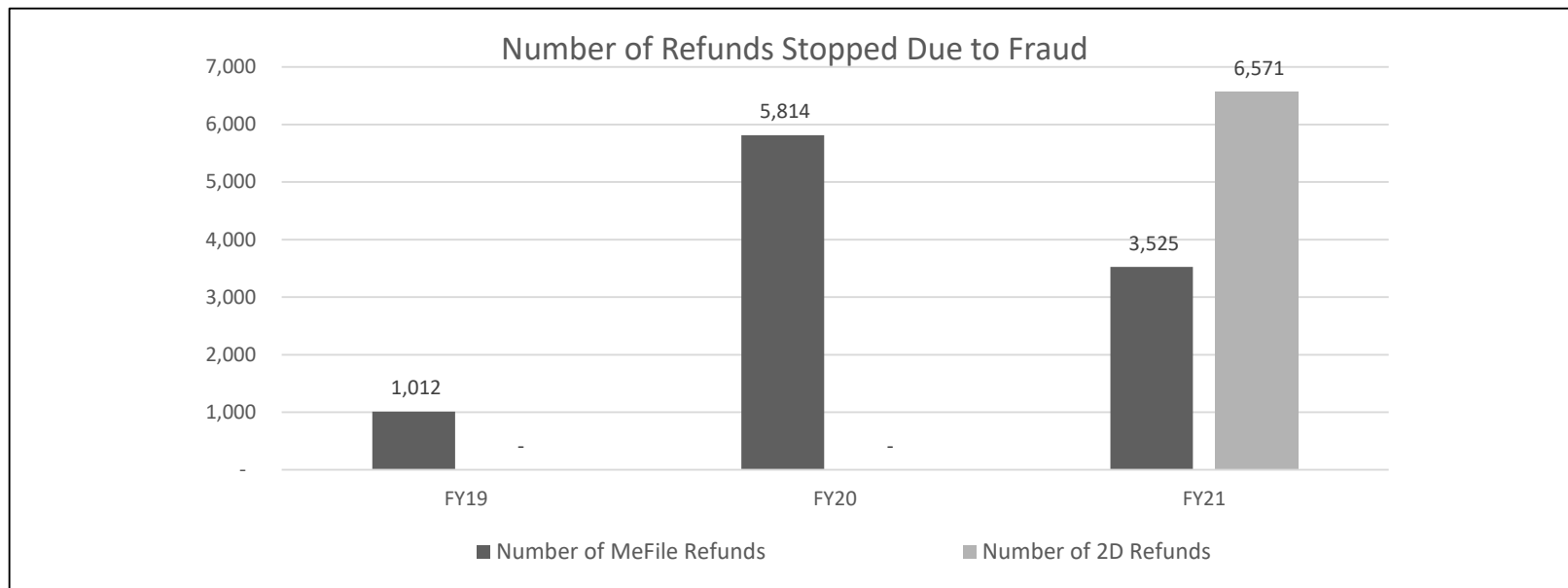
Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

v. Refunds Stopped Due to Fraud - Volume

The Bureau works with an external vendor to continually update a fraud analytics algorithm that identifies fraudulent returns. The algorithm is updated based on information found by our fraud team, other states sharing fraud patterns, and continuous analysis by our partnering vendor. A score is assigned to each electronically filed return. If the score exceeds the thresholds set, the return is flagged for manual review. The Bureau also utilizes reports developed to identify fraud on paper returns. In FY20 the Bureau identified a fraud scheme related to Forms 1099 with excessive withholding. This scheme was identified in Missouri and other states. These fraudulent claims continued in FY21, but the volume was significantly lower.

Fraud is typically observed in our MeFile process (electronically filed returns). In FY21 we experienced a new type of fraud filed through 2D barcode paper returns. This fraud was identified through existing reports.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

vi. Volume of Notices Issued to State Employees, Professional Licensees, and Other Discovery Programs

The Bureau is required to perform a tax compliance check on all state employees, professional licensees including attorneys and insurance licensees to determine if the taxpayer has filed the last 3 years of tax returns and that all state taxes owed have been paid. If an employee or licensee has not filed a return or has a delinquency, a notice is mailed to the taxpayer. If the taxpayer fails to remedy or make arrangements for tax compliance, the agency or board of profession is notified. The Bureau receives data from the IRS to identify additional leads of who hasn't filed a tax return or has discrepancies on their filed return. If any non-filed period or discrepancy is identified, a notice is mailed to the customer.

In FY19, the programs were operational for July through October 2018. In FY20, the programs were not operational due to higher prioritization of functionality related to the integrated tax system. In FY21, the Discovery programs are operational.

| Discovery Programs | FY19 | FY20 | FY21 |
|-----------------------------|-------|------|--------|
| State Employees | 3,888 | - | 10,105 |
| Professional Registration | 206 | - | 548 |
| Insurance | 14 | - | 202 |
| Nursing Home Administrators | - | - | - |
| Attorneys | - | - | 621 |
| Non-filers | - | - | 30,983 |
| Discrepancy | - | - | 3,872 |
| Total Notifications | 4,108 | | 46,331 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

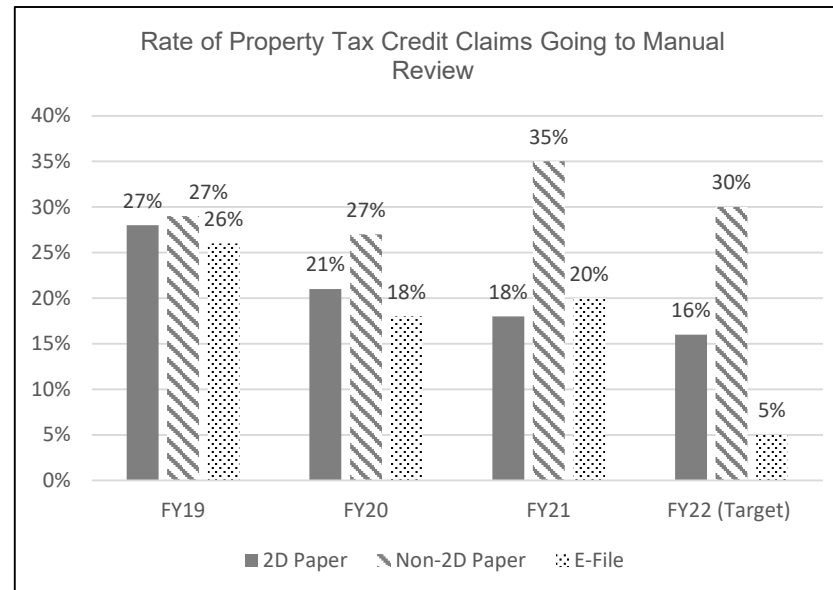
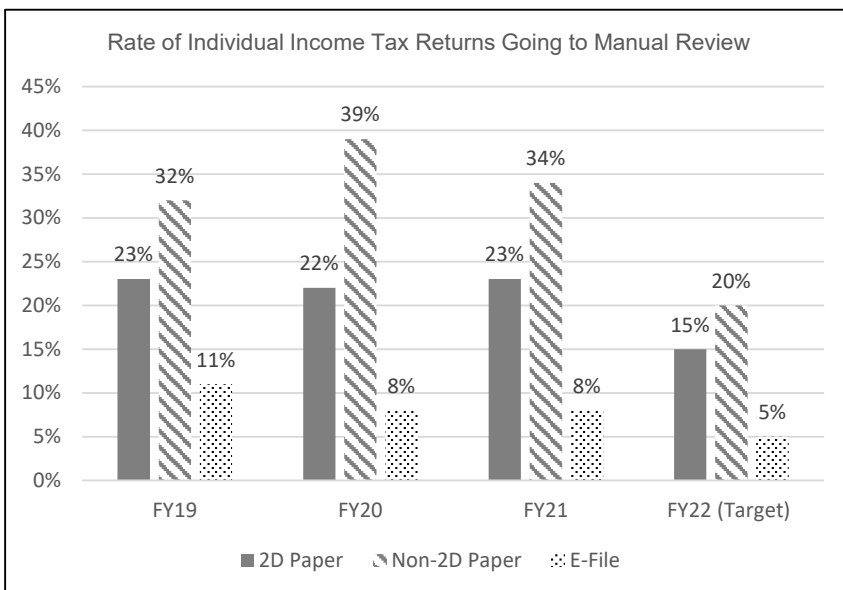
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

ii. Rate of Returns Going to Manual Review

Individual income tax returns and property tax credit claims are segmented below by filing type. Customers send 2D returns to the Department in paper form, and these returns are scanned into the system by reading a barcode on the return. Non-2D paper returns have no barcode and must be keyed into the system. Non-2D barcode paper returns have a much higher manual review rate than 2D or electronic returns, as data entry errors also cause manual review. Overall, the Department receives 88 percent of individual income tax returns electronically. The number of paper returns received continues to decrease annually as a proportion of total returns received. A quality control process is completed daily during the tax season to identify issues from internal and external sources that cause returns to be triggered for manual review unnecessarily. This process allows the Bureau to identify and correct



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

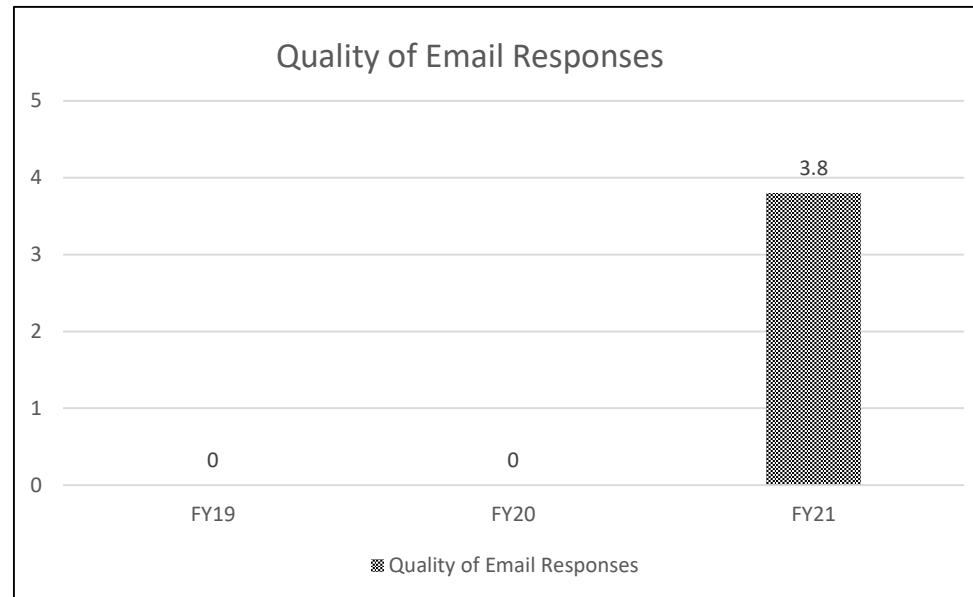
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

iii. Correspondence Received for Individual Income and Property Tax Credit Claims

The Bureau did not track data for the quality of correspondence in FY19 or FY20. In January 2021, a new survey was created to track the quality of email responses and to rate the customer's satisfaction of the services provided for individual income tax and property tax credit claims. Based on a scale of 1 through 5, the quality of the responses was rated at 3.8 or 76% positive. In FY22, the correspondence section began holding bi-weekly meetings to discuss how to improve the quality of responses and customer satisfaction.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

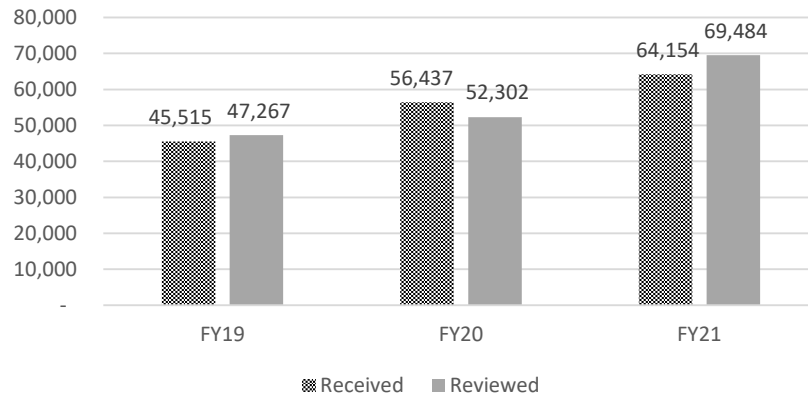
Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

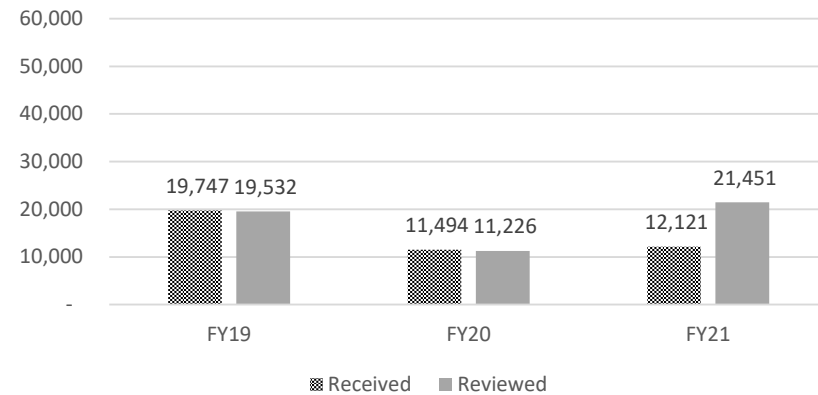
ii. Volume of Correspondence Reviewed for Individual Income and Property Tax Credit Claims

The Bureau receives and responds to inquiries regarding customer's individual income tax and property tax credit accounts. The increase in the volume of correspondence received is attributed to the 2019 tax return due date extended from April 15, 2020, to July 15, 2020. This caused the Bureau to delay issuing individual income tax balance due notices and an increase of correspondence received in FY21.

Volume of Correspondence Received and Reviewed - Individual Income Tax



Volume of Correspondence Received and Reviewed - Property Tax Credits



PROGRAM DESCRIPTION

Department of Revenue

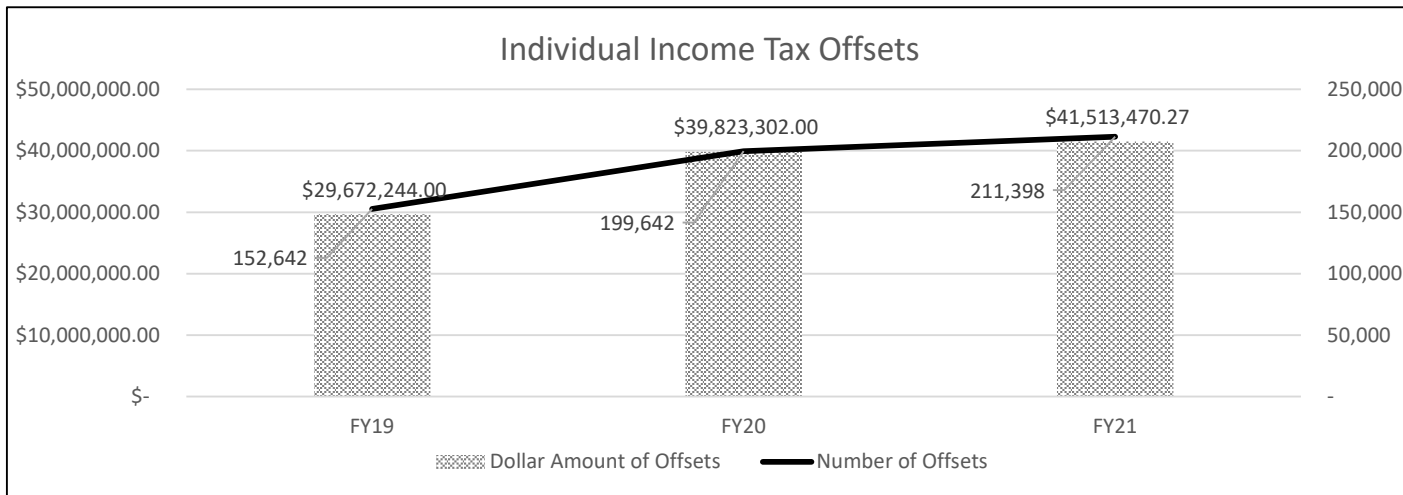
HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

iii. Income Tax Offsets - Dollar Impact

The Bureau has a reciprocal offset agreement with many other state agencies, colleges, and housing authorities that allows the bureau to offset individual income tax refunds if a customer has an existing debt with the partner agency, college, or housing authority.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

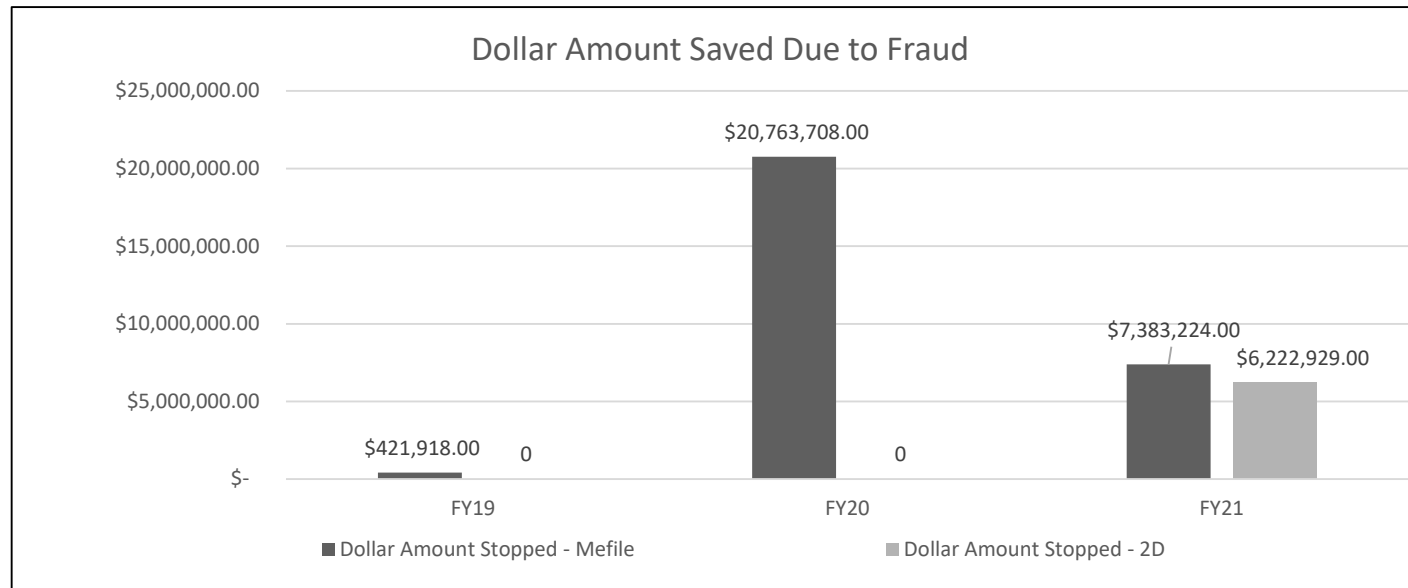
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

iv. Refunds Stopped Due to Fraud - Volume and Dollar Amount

The Bureau tracks the volume and dollar amount of refunds stopped due to fraudulent returns that were filed with the Department. These refunds were identified as noted in 2.a.v.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

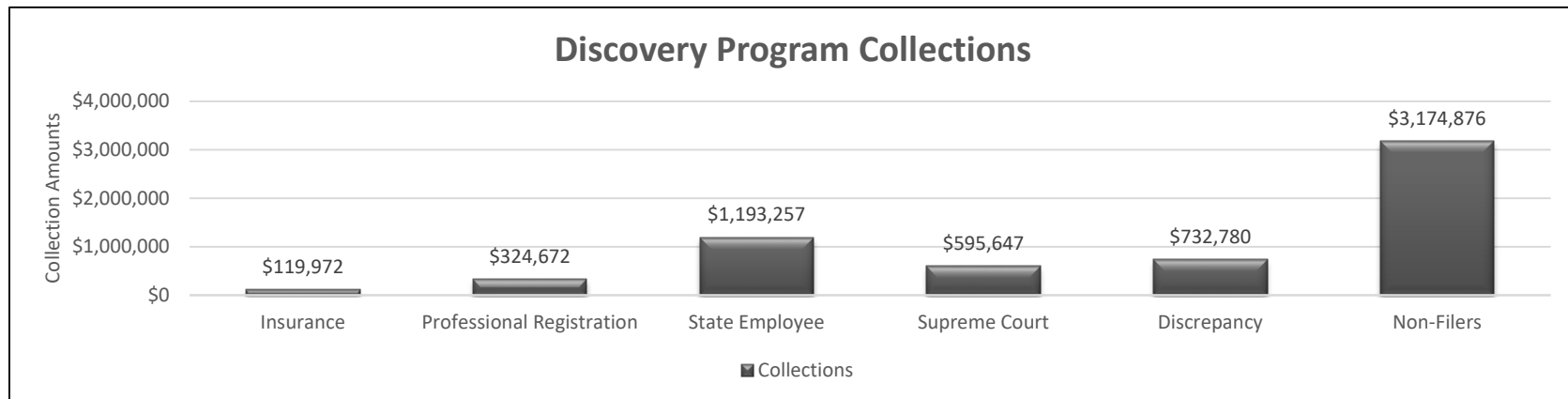
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

vi. Volume of Notices Issued to State Employees, Professional Licensees, and Other Discovery Programs

Below is the dollar amount the Department has collected in relation to the activity of Volume of Notices Issued to State Employees, Professional



2d. Provide a measure(s) of the program's efficiency.

ii. Manually Review Individual Income Returns and Property Tax Credit Claims

The Bureau continues to evaluate all system edits on an annual basis, to ensure the system edits in place are effective. This review identifies efficiencies that result in fewer returns being subject to manual review. System edits in FY20 and FY21 resulted in fewer returns and claims being manually reviewed for customers that completed their return accurately. However, with the extended due dates we have been unable to show the benefits in a fiscal year.

A Workload Optimizer was developed in collaboration with an external vendor and placed into service in January of 2021. The Workload Optimizer utilizes various data points to identify return edits that can be systematically resolved and do not require manual review, resulting in reduced processing time for the impacted customers. This process systematically resolved audit reasons on 12,267 returns; saving the Bureau approximately 189 hours of work.

The Bureau's revised cross education and staffing plan,s which increased staffing levels for critical functions with backlogs, reduced processing time for returns that require manual review.

PROGRAM DESCRIPTION

Department of Revenue

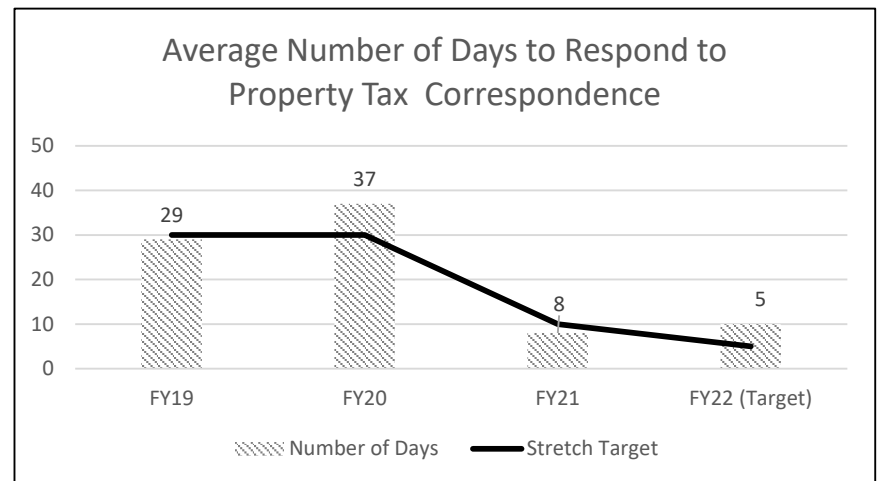
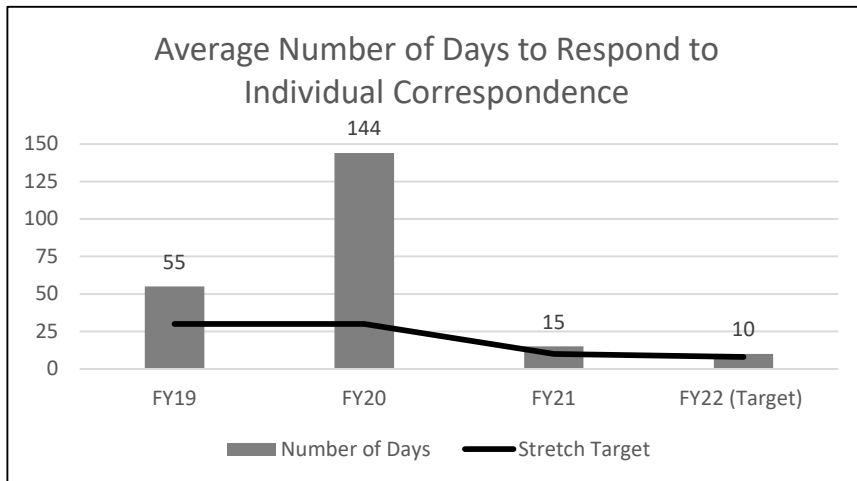
HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

iii. Individual Income and Property Tax Credit Correspondence - Average Number of Days to Respond

In FY19, the Bureau implemented the individual income tax component the Integrated Tax System. The increase in days to respond in FY19 and FY20 was due to certain functionality not being operational until late FY20. The Bureau worked diligently in FY21 to complete bug fixes and to construct detailed staffing plans to lower our average days to issue a refund to customers. These staffing plans are reviewed daily during tax season and again at the end to identify any gaps in the staffing plan that could decrease our response time to the taxpayers. These efforts will continue into FY22.



PROGRAM DESCRIPTION

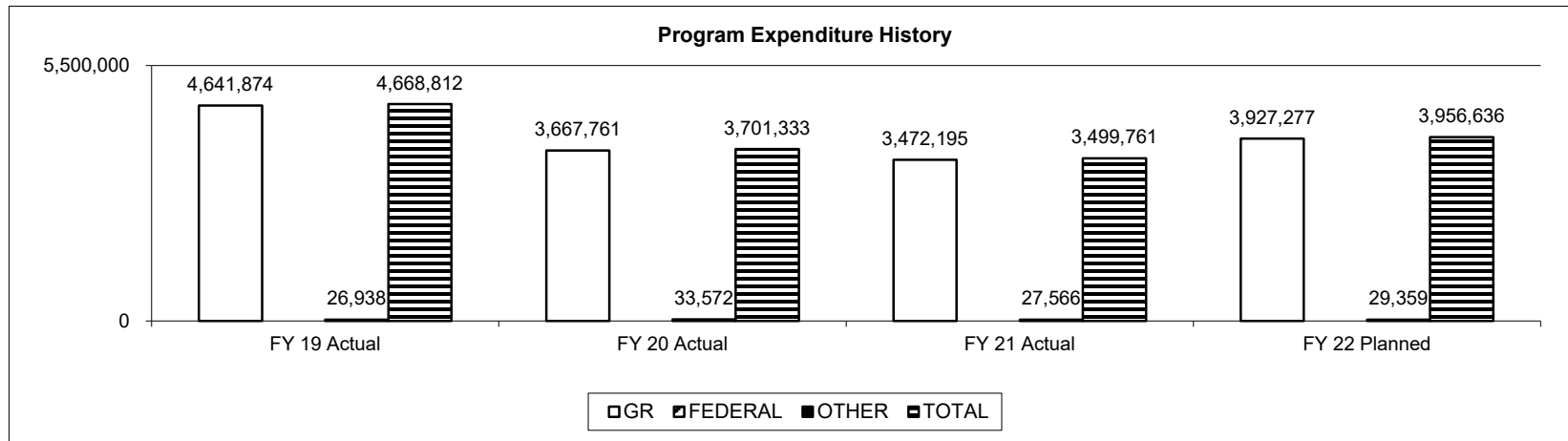
Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

8. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



Fiscal year 2019 contain costs associated with the Processing Bureau. The Processing Bureau was created in FY20.

9. What are the sources of the "Other " funds?

Conservation Commission Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department (0644)

10. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article, IV, Sections 12, 15, and 22 and Chapters 32, 134, 143, 143, 144, and 147 RSMo

11. Are there federal matching requirements? If yes, please explain.

No

12. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

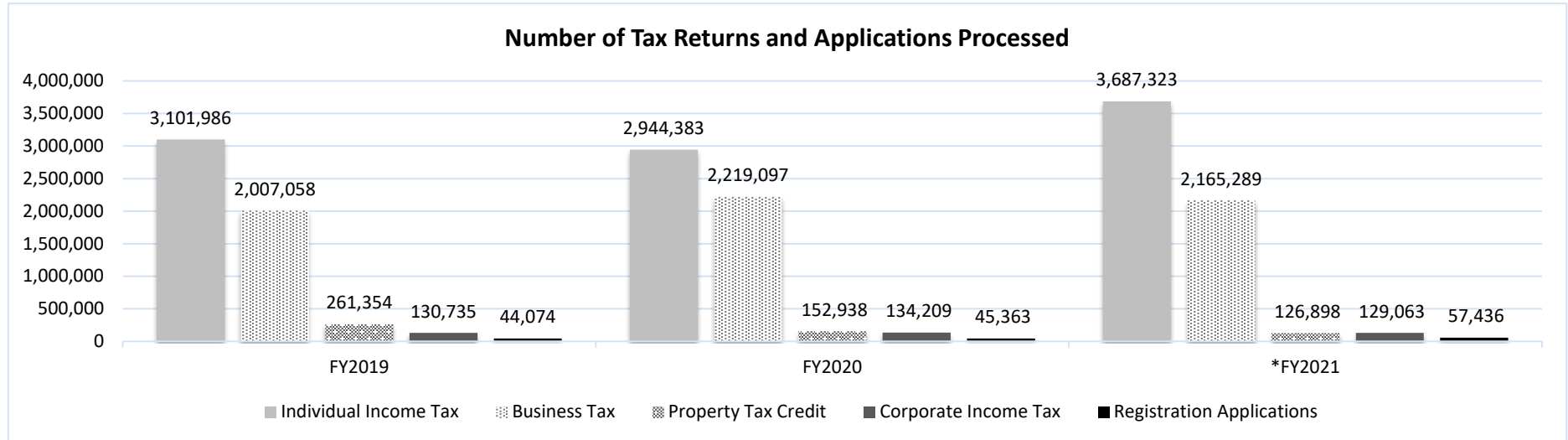
Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The **Processing Bureau** administers tax laws to help Missouri citizens and state and local political subdivisions meet their obligations by depositing funds into General Revenue and other state and local funds and processing and editing returns. Tax types include individual and corporate income, sales and use, employer withholding, insurance, financial institutions, tire and battery fee, property tax credit claims and business registrations.

2a. Provide an activity measure(s) for the program.

1) Number of Tax Returns Processed



Note: Business Tax Returns includes the following returns: Sales, Vendor's Use, Consumer's Use, Employer Withholding, Insurance Tax, Financial Institution Tax and Tire and Lead-Acid Battery Fees.

*Income Tax and Property Tax Credit Returns were impacted in FY20 and FY21 by the COVID-19 July 15, 2020 extended due date. In FY21 we experienced two tax due dates.

PROGRAM DESCRIPTION

Department of Revenue

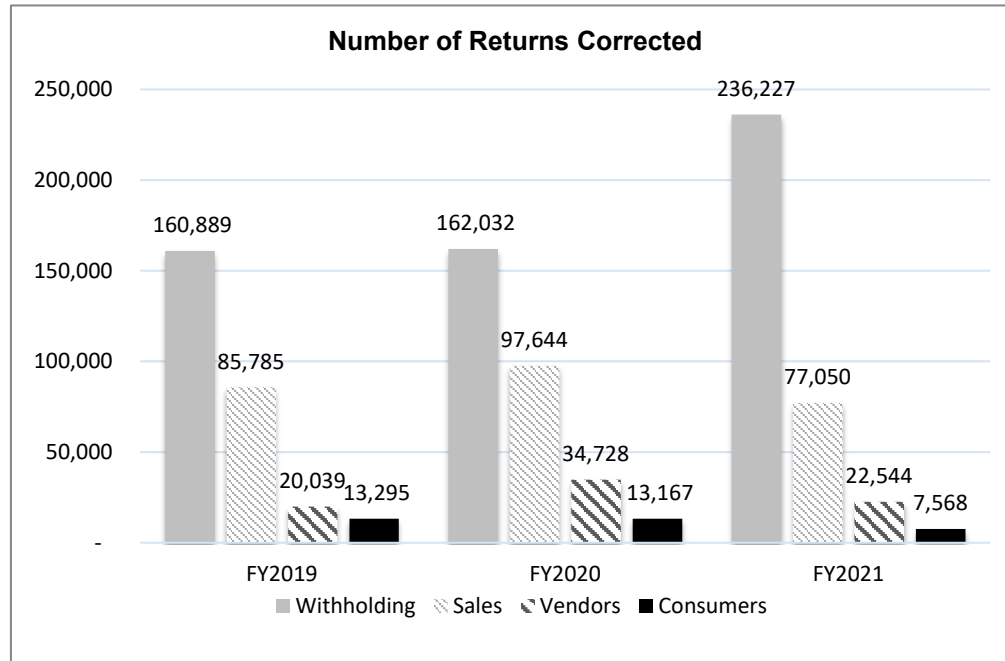
HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

2) Number of Sales/ Use / Withholding Returns Corrected



The Processing Bureau reviews and corrects returns that have been flagged by the system for errors (exceptions), such as missing information, taxpayer calculation mistakes, and incorrect jurisdiction or site codes. Correcting these errors allows the taxpayer's return to process with accurate rates and figures.

In FY21, the Bureau implemented system changes to streamline return processing which increased the number of withholding returns reviewed and corrected. Reducing the number of errors per return, increases the number of returns processed on a daily basis. The Bureau also utilized data driven staffing plans to determine the staffing level required to process incoming return volumes and cross education to increase the number of employees trained to process error corrections.

The reduction in sales/use tax returns processed in FY21 is reflective of staff utilization and education.

PROGRAM DESCRIPTION

Department of Revenue

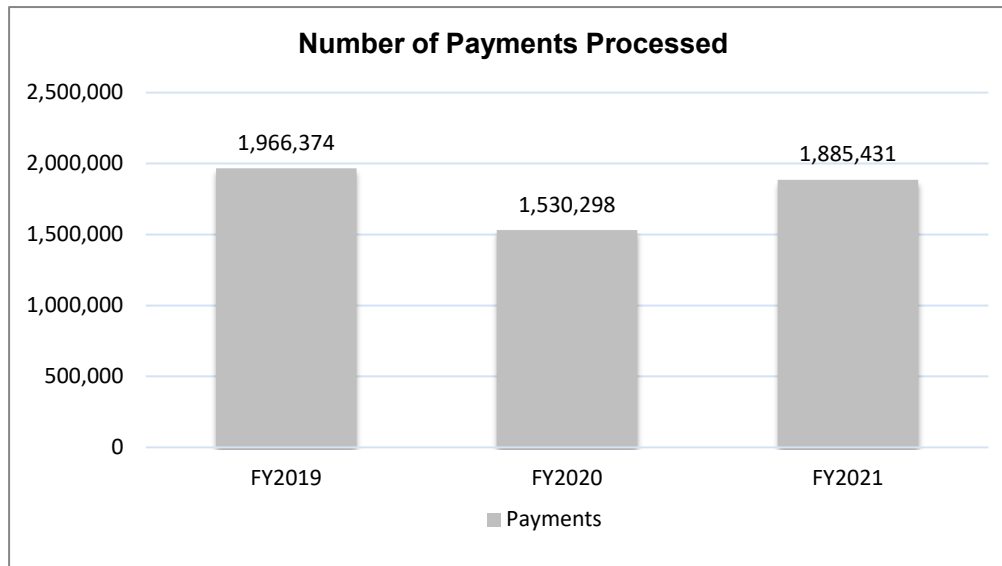
HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

3) Number of Business and Income Tax Payments Processed



The Processing Bureau receives a variety of customer payments such as estimated tax payments, returns and billing payments. On average all payments are processed within 24 to 48 hours of receipt.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

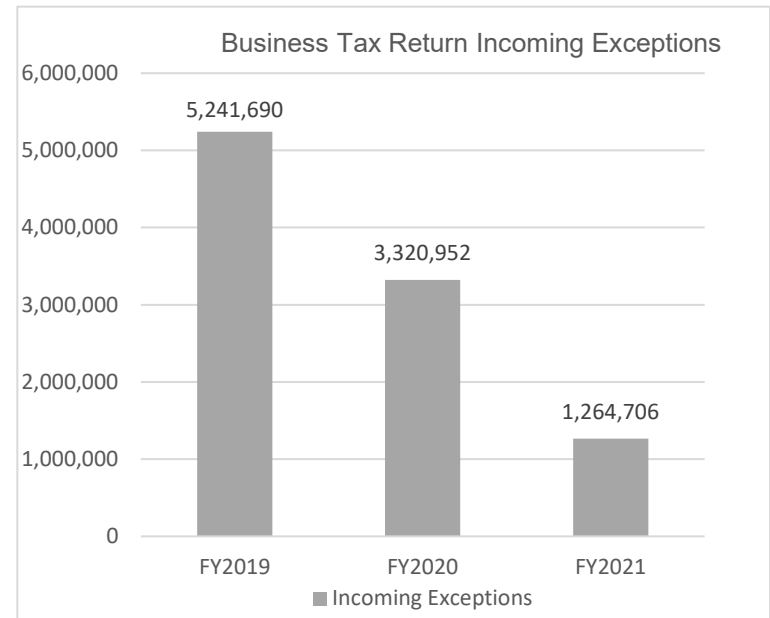
2b. Provide a measure(s) of the program's quality.

Business Tax Incoming Exceptions

Business Tax returns are sent to a suspended status if the return has exceptions (errors). These exceptions must be reviewed and corrected before the return can be posted or fully processed. Exceptions include missing information, taxpayer calculation mistakes, incorrect jurisdictions or site codes, or taxpayers not registering properly before filing their return.

In FY19 the Processing Bureau requested several integrated system enhancements to automatically correct some of the most commonly made mistakes and to add some of the missing site codes without manual review. In early FY20 one of the requested integrated system enhancements was implemented, along with a few other identified exception improvements. These changes led to a 43% reduction in the number of return exceptions received per month. In early FY21 the second integrated system enhancement was implemented. The targeted exception improvements and the integrated system enhancements yielded a 73% average reduction in the number of return exceptions received monthly by mid-FY21.

In FY22 we will continue to aggressively promote electronic filing options, which can lead to less incoming exceptions and outreach efforts to educate and assist businesses with online filing.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

The below illustrates the state and non-state funds included in the daily deposits.

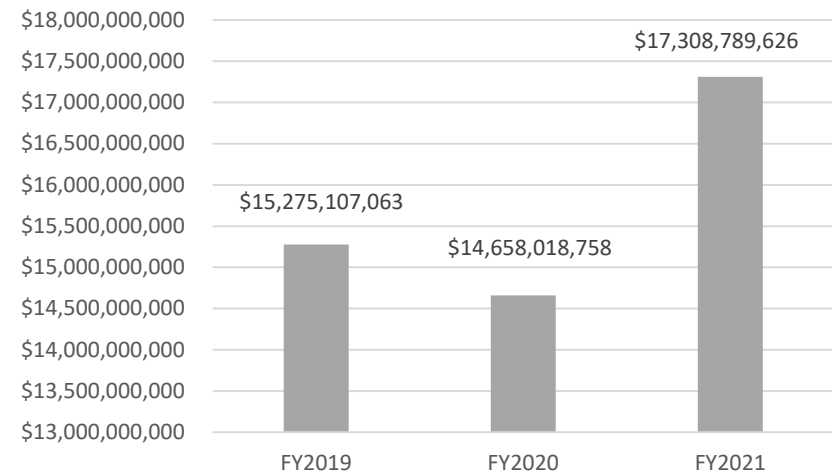
State Accounts

Corporate Tax
Franchise Tax
Withholding Tax
Individual Tax
Fiduciary Tax
Tire/Battery Tax
Insurance
Captive
Premium
Surplus Lines
Worker's Comp
Credit Annual Report
Penalty

Non-State Accounts

Insurance
County Stock
Financial Institutions
Sales
Bankruptcy Clearing
Bank Holding
Compliance Clearing
Splits
HB 1456 (MO 911 Trust
Fund)

Amount Deposited into State and Non-State Funds



*Deposits were impacted by the COVID-19 July 15, 2020 extended due date for Individual, Corporate and Fiduciary tax returns and payments. This extended due date increased deposits in FY21 because there were two tax due dates in the fiscal year.

PROGRAM DESCRIPTION

Department of Revenue

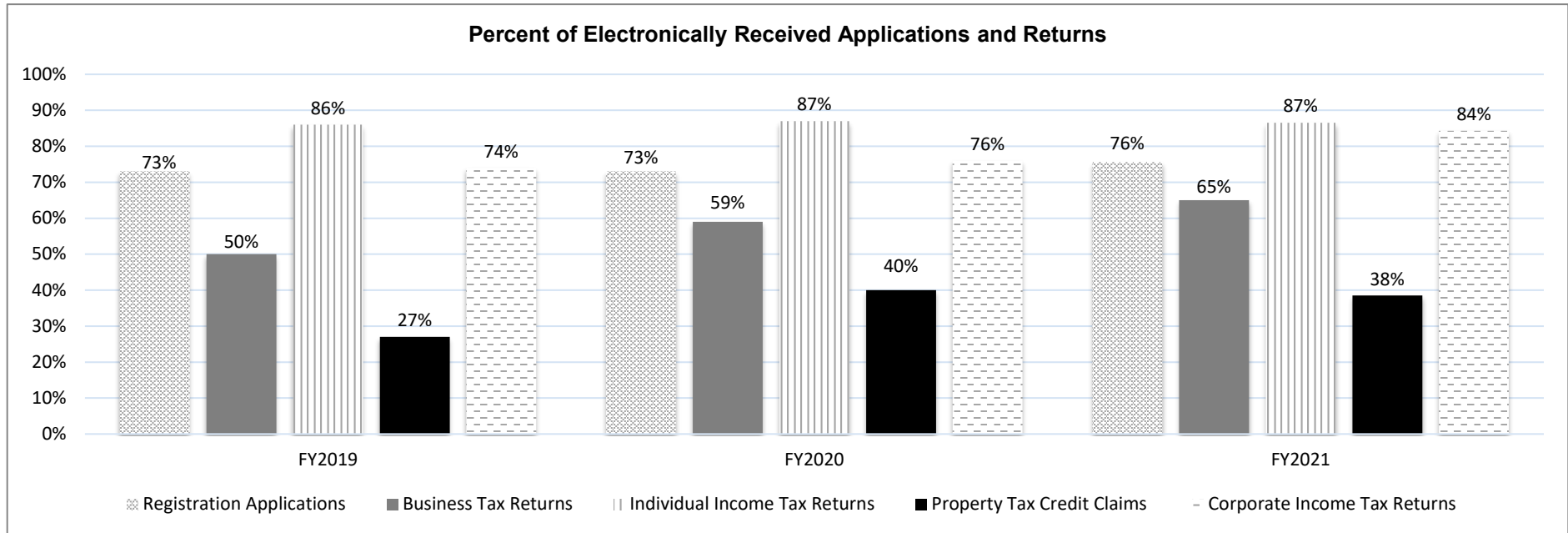
HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

Percentage of Returns and Applications Received Electronically



FY 2022 Targets: Percent of Electronically Received Applications and Returns

| | |
|--------------------------------|-----|
| ☒ Registration Applications | 80% |
| ■ Business Tax Returns | 70% |
| Individual Income Tax Returns | 90% |
| ■ Property Tax Credit Claims | 42% |
| - Corporate Income Tax Returns | 90% |

Electronic returns require less manual intervention and have a lower error rate. Electronic business returns pre-populate specific jurisdiction and site codes and auto-calculates certain fields resulting in fewer manual calculations and typographical errors. In FY21, the Department implemented an online Property Tax Credit Applications to provide an electronic method of filing submitting a claim when not filing an individual return.

PROGRAM DESCRIPTION

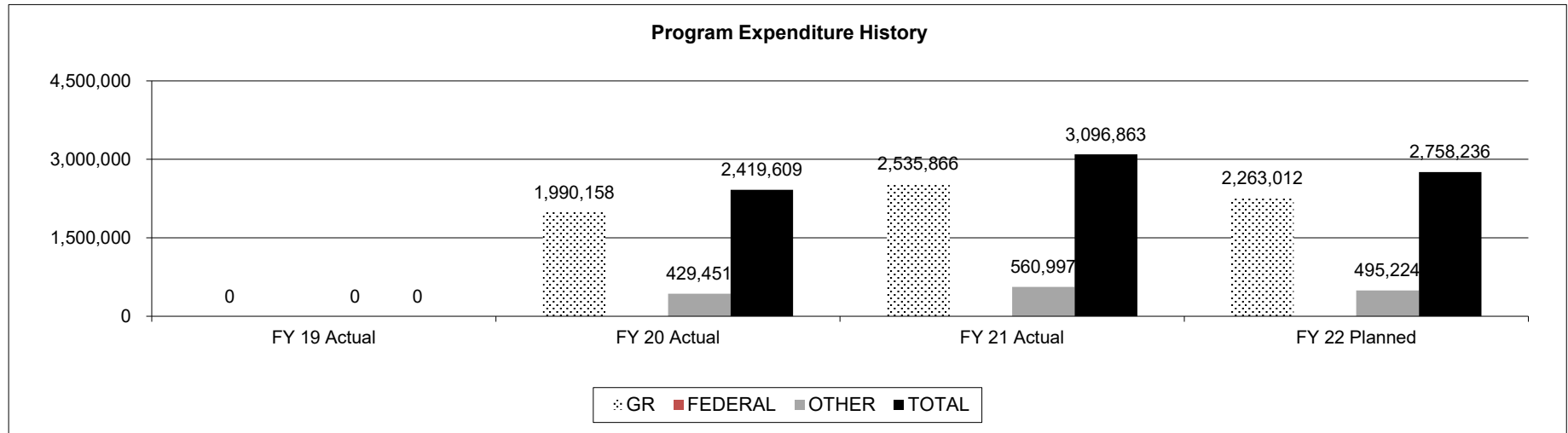
Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



The Tax Processing Bureau was created in FY20. Prior year expenditures were included in Business Tax, Income Tax and Customer Assistance and Taxpayer Services bureaus.

4. What are the sources of the "Other " funds?

Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department Fund (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 132, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| INTEGRATED TAX SYSTEM | | | | | | | | | |
| CORE | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 7,490,626 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 0.00 |
| TOTAL - EE | 7,490,626 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 0.00 |
| TOTAL | 7,490,626 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 0.00 |
| Revenue Premier Enhancements - 1860013 | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| VET HEALTH AND CARE FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 150,000 | 0.00 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 150,000 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 150,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$7,490,626 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 | \$7,650,000 | 0.00 | 0.00 |

CORE DECISION ITEM

| | | | | | | | | | | | | | | |
|--|-----------|---------|-------|-----------|---|-----------|---------|-------|-----------|--------|----|---------|-------|-------|
| Department of Revenue | | | | | Budget Unit | | | | | 86116C | | | | |
| Division - Taxation | | | | | | | | | | | | | | |
| Core - Integrated Tax System | | | | | HB Section | | | | | 4.01 | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | |
| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | | | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 | | | | | |
| EE | 7,500,000 | 0 | 0 | 7,500,000 | EE | 7,500,000 | 0 | 0 | 7,500,000 | | | | | |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | | | | | |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | | | | | |
| Total | 7,500,000 | 0 | 0 | 7,500,000 | Total | 7,500,000 | 0 | 0 | 7,500,000 | | | | | |
| | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | |
| | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 | | | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | | | | |
| Other Funds: | | | | | Other Funds: | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | |
| The Department of Revenue collects approximately \$10 billion in general revenue and \$1 billion in highway-related revenue annually. The primary mechanism for the collection and distribution of funds collected by the Department is the integrated tax system. | | | | | | | | | | | | | | |
| The Department awarded the contract to implement the integrated tax system in February 2012 with staggered release dates for different tax types. The final release was deployed on August 8, 2020. | | | | | | | | | | | | | | |
| The Department used this core funding to pay vendor deliverables, state data center, and software/equipment costs associated with the integrated tax system. The Department requests continued funding of \$7.5 million for the following: | | | | | | | | | | | | | | |
| * Various system enhancements including; Intelligent operational reporting, enhanced machine learning tools, mobile application filing and paying, and enhanced collection tools | | | | | | | | | | | | | | |
| * Software maintenance | | | | | | | | | | | | | | |
| * Ongoing system maintenance and operational support. | | | | | | | | | | | | | | |

CORE DECISION ITEM

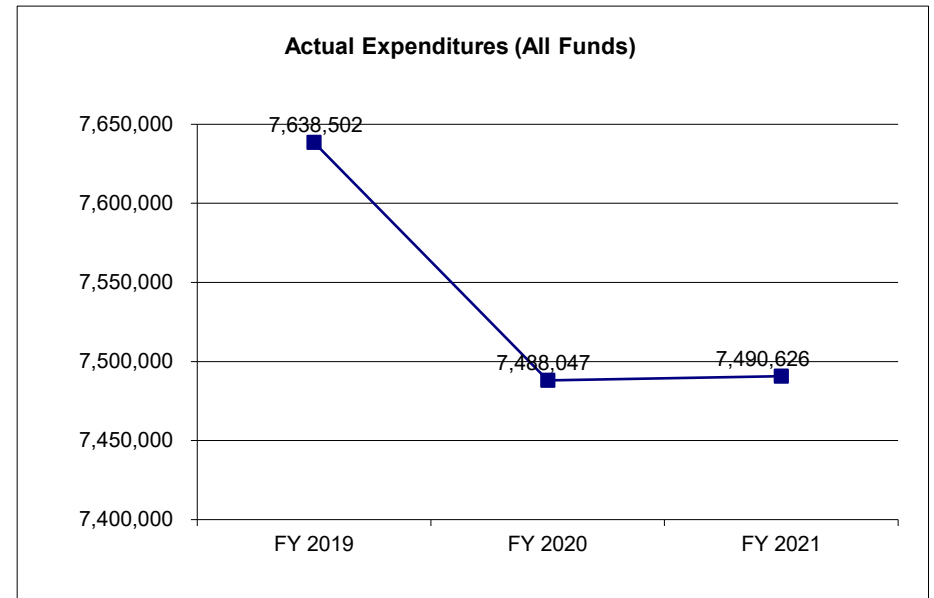
| | | | | |
|--|---------------------|----------------------|---------------------|--------------|
| Department of Revenue | | Budget Unit | 86116C | |
| Division - Taxation | | | | |
| Core - Integrated Tax System | | HB Section | 4.01 | |
| | | | | |
| More than 90 percent of the rules in Revenue Premier were customized to meet Missouri's unique taxing laws. Due to the complexity of the customized code, neither DOR nor ITSD are able to provide daily, ongoing operational support for the system. RSI, the vendor for Revenue Premier, employs skilled technicians who will be able to provide operational support for the integrated tax system. In FY23, we estimate that the operational support costs will total approximately \$2.99 million. | | | | |
| | | | | |
| Revenue Premier Expenditures | | | | |
| | System Enhancements | Software Maintenance | Operational Support | Total |
| FY23 | \$2,900,000 | \$1,575,000 | \$2,998,814 | \$7,473,814 |
| FY24 | \$2,900,000 | \$1,653,750 | \$2,864,300 | \$7,418,050 |
| FY25 | \$2,700,000 | \$1,736,438 | \$3,007,515 | \$7,443,953 |
| | \$8,500,000 | \$4,965,188 | \$8,870,629 | \$22,335,817 |
| | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | |
| Integrated Tax | | | | |

CORE DECISION ITEM

| | |
|-------------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>86116C</u> |
| Division - Taxation | |
| Core - Integrated Tax System | HB Section <u>4.01</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 8,000,000 | 7,500,000 | 7,500,000 | 7,500,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 8,000,000 | 7,500,000 | 7,500,000 | 7,500,000 |
| Actual Expenditures (All Funds) | 7,638,502 | 7,488,047 | 7,490,626 | N/A |
| Unexpended (All Funds) | 361,498 | 11,953 | 9,374 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 361,498 | 11,953 | 9,374 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
INTEGRATED TAX SYSTEM**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|------------------|----------------|--------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | EE | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| | Total | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | EE | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| | Total | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | EE | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| | Total | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INTEGRATED TAX SYSTEM | | | | | | | | |
| CORE | | | | | | | | |
| PROFESSIONAL SERVICES | 6,786,240 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 |
| M&R SERVICES | 690,370 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| OFFICE EQUIPMENT | 14,016 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - EE | 7,490,626 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 |
| GRAND TOTAL | \$7,490,626 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 |
| GENERAL REVENUE | \$7,490,626 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

1a. What strategic priority does this program address?

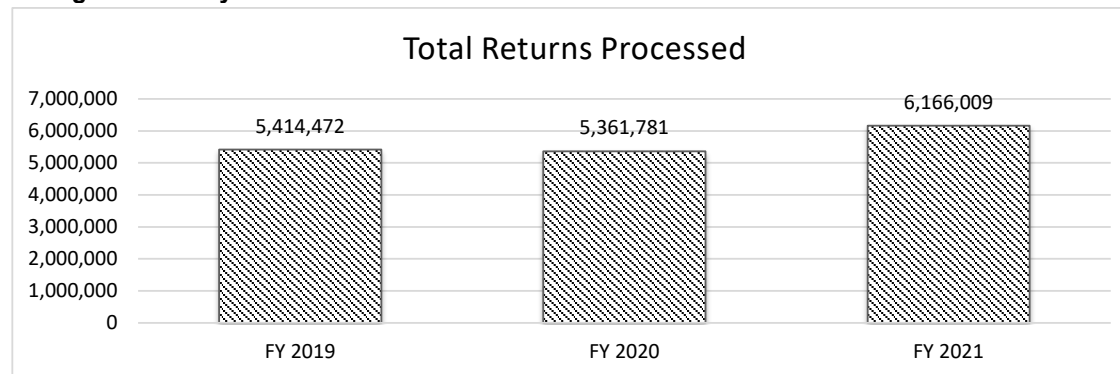
Embed Transformational Purpose; Focus on Service Culture; IT Roadmap

1b. What does this program do?

The **Integrated Tax System** enables the Missouri Department of Revenue to collect the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate Income. These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents that businesses need to operate retail businesses in Missouri. Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all local political subdivisions that have enacted a sales or use tax.

2a. Provide an activity measure(s) for the program.

i. Returns Processed in the Integrated Tax System



Note: FY20 return totals were down due to the extended individual income tax filing date. FY21 return totals were increased due to the extended individual income tax filing date.

PROGRAM DESCRIPTION

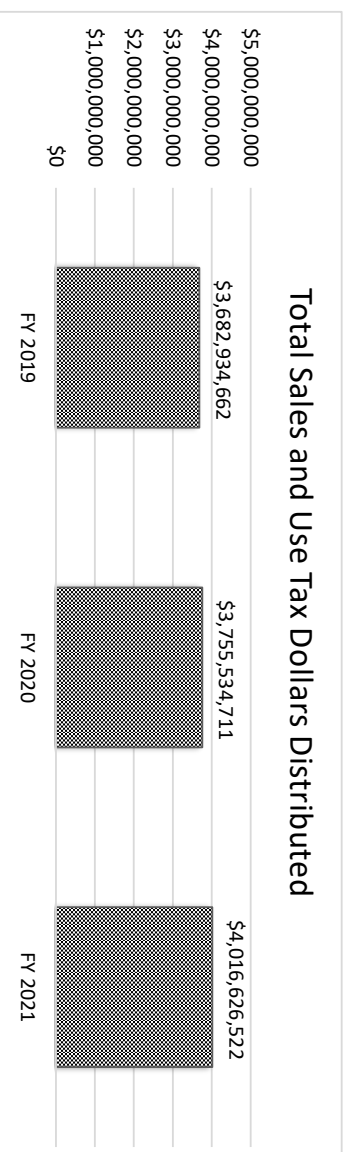
Department of Revenue

Program Name - Integrated Tax System

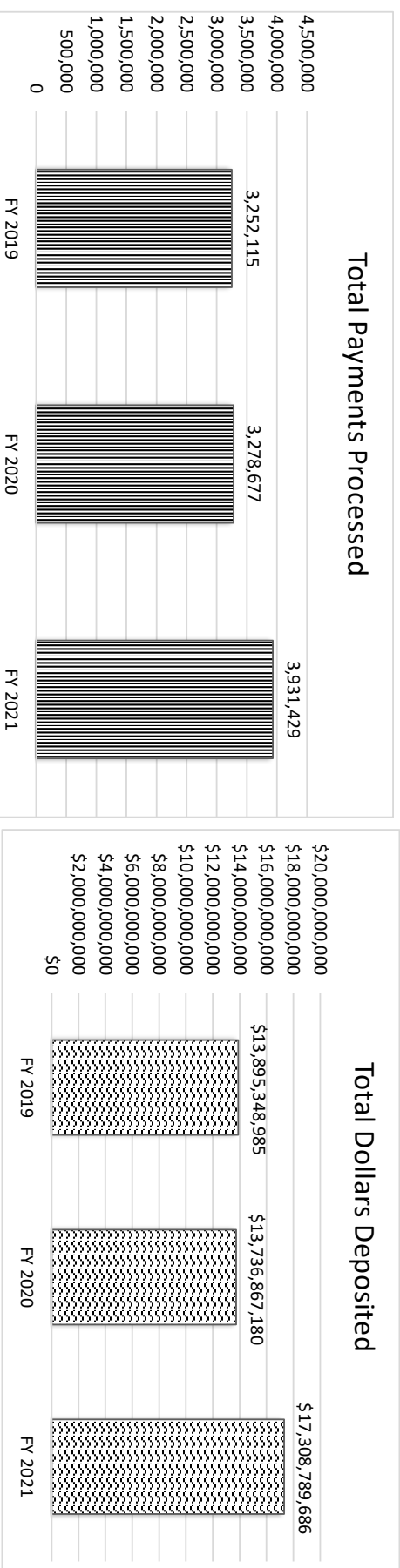
Program is found in the following core budget(s): Integrated Tax System

HB Section(s): 4.01

ii. Sales / Use Tax Money Distributed to Local Jurisdictions through the Integrated Tax System



iii. Payments and Dollars Deposited through the Integrated Tax System



Note: Totals for FY19 do not include corporate income tax payments and only the individual income tax payments deposited after November 2018. Totals for FY20 do not include corporate income tax payments. Additionally, because the individual income tax payment and filing due dates were shifted from April 15 to July 15, an estimated \$783,800,000 was shifted to FY21.

PROGRAM DESCRIPTION

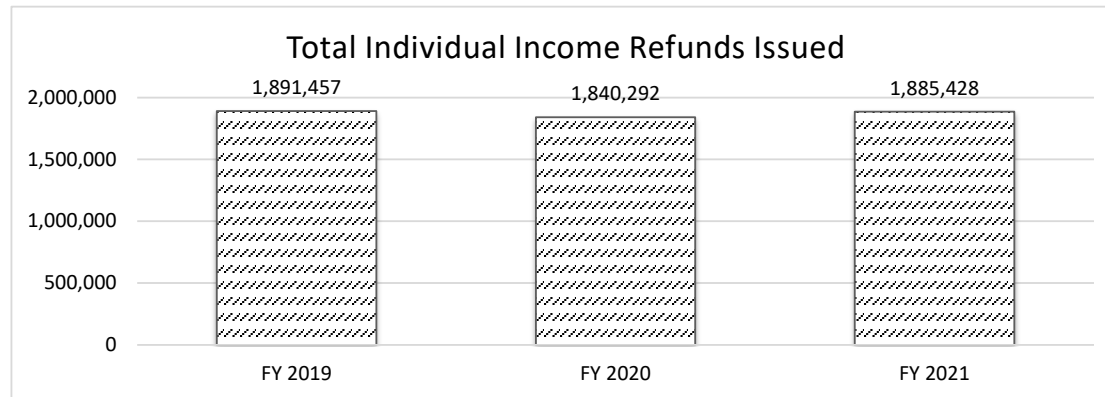
Department of Revenue

HB Section(s): 4.01

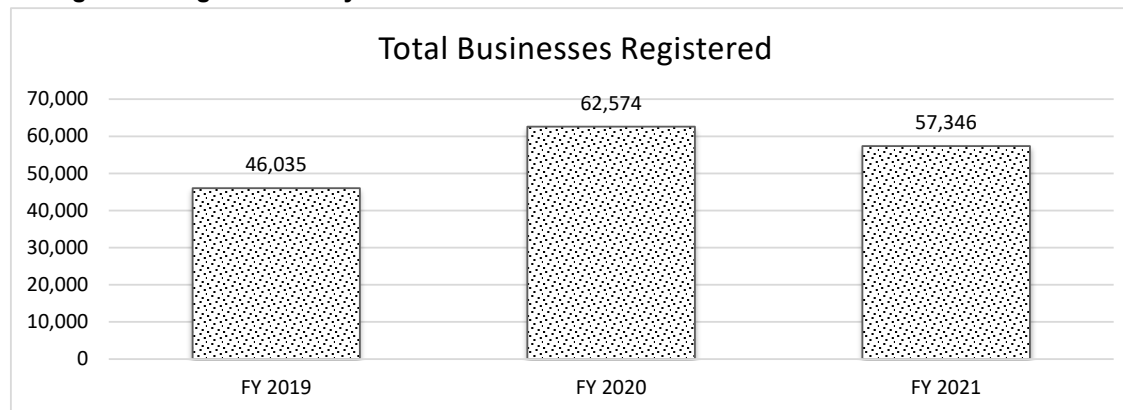
Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

iv. Refunds Issued through the Integrated Tax System



v. Businesses Registered through the Integrated Tax System



PROGRAM DESCRIPTION

Department of Revenue

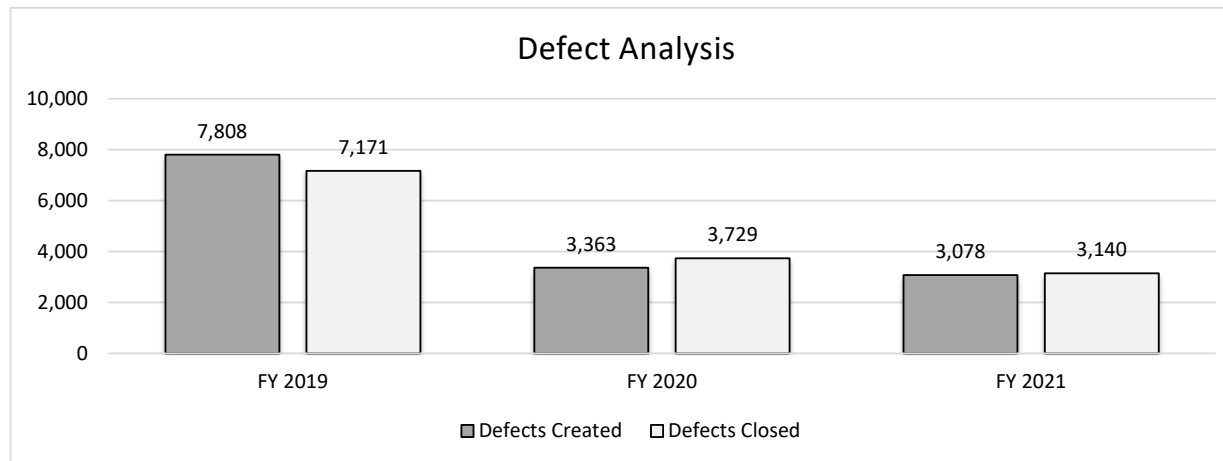
HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

2b. Provide a measure(s) of the program's quality.**i. Defect Analysis**

The Integrated Tax System is made up of hundreds of thousands of separate business rules. The Department and the vendor spent more than 7 years creating and coding the various functions and ensuring the correct operational output. Throughout the implementation of the integrated system, we encountered many defects. A defect may be as small as a comma in the incorrect place on a notice or as large as a tax rate that impacts millions of filers. The data below reflects the amount of defects created and closed in the applicable years.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

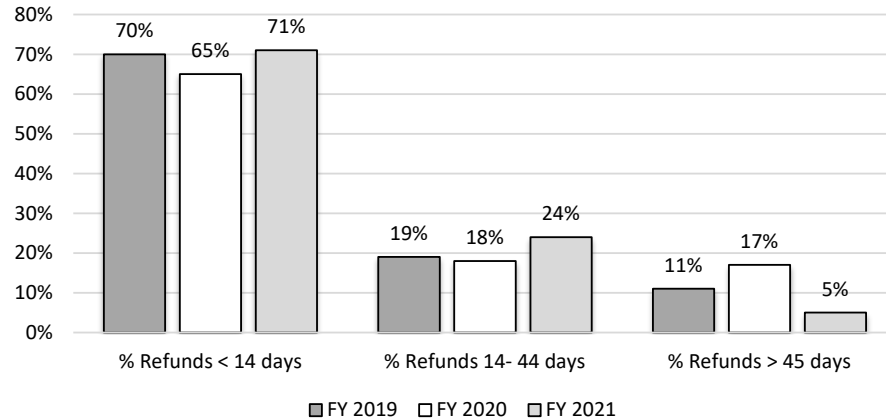
Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

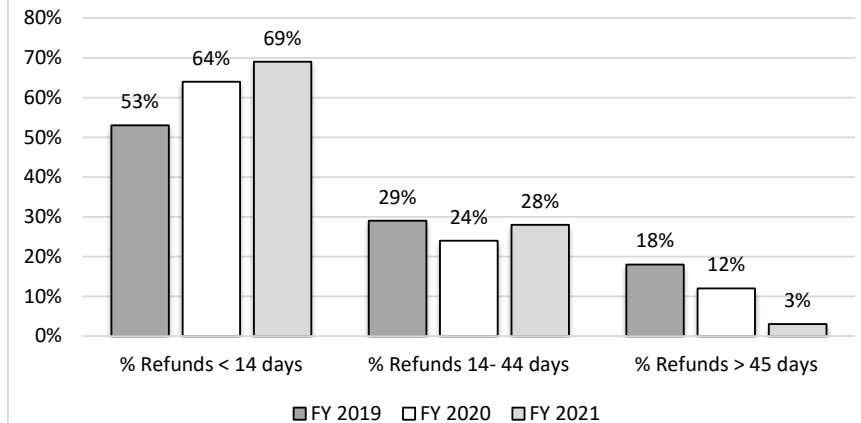
ii. Refund Turnaround Time

One of the most important functions the Integrated Tax System plays is the timely issuance of individual income tax refunds and property tax credits. Each year the Department receives approximately 1.8 million refund claims. Approximately 11 percent of the refund claims require a manual review, which can delay the issuance. The information below reflects the volumes and percentages of refunds issued in the applicable timeframes.

Individual Income Tax Refund Issuance



Property Tax Credit Issuance



PROGRAM DESCRIPTION

Department of Revenue

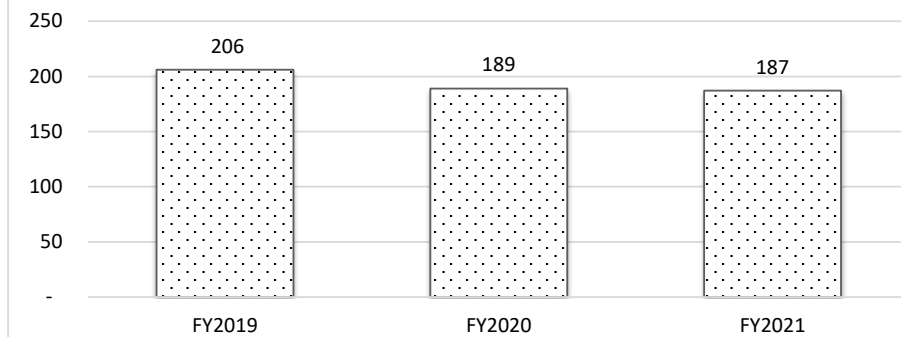
HB Section(s): 4.01

Program Name - Integrated Tax System

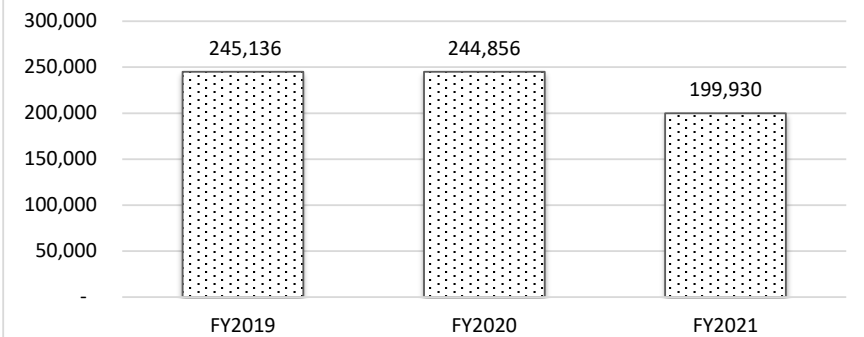
Program is found in the following core budget(s): Integrated Tax System

2c. Provide a measure(s) of the program's impact.

Average Number of Users



Average Number of Daily Transactions



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

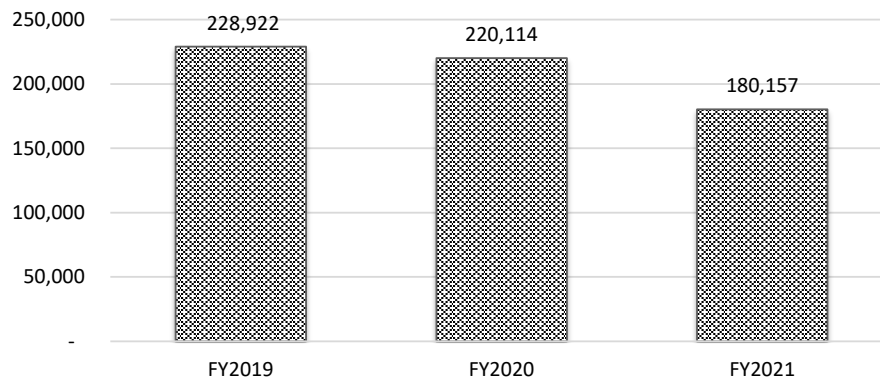
Program is found in the following core budget(s): Integrated Tax System

2d. Provide a measure(s) of the program's efficiency.

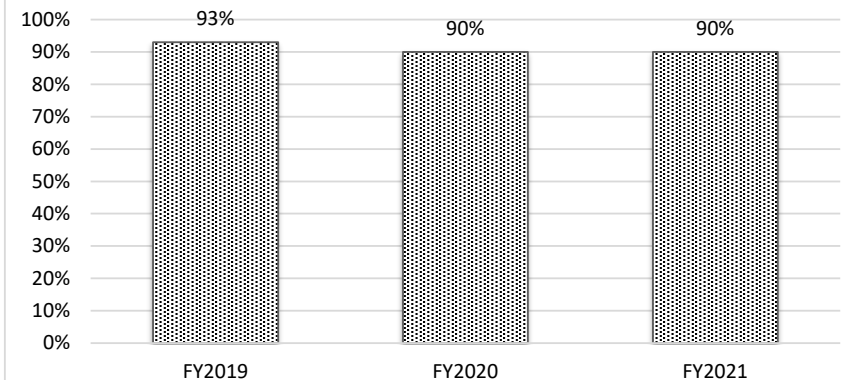
There are a number of components of the Integrated Tax System that make it more efficient than our previous legacy systems. Items include:

- 1) **Reduced time to educate new employees** -- nearly 50% decrease, in certain situations.
- 2) **Ability to cross educate staff in multiple areas of the system** -- the Department's cross training efforts have continued to increase each year since the inception of the integrated system.
- 3) **Ability to target work based on skill level of the team member** -- in FY21, the Department used temporary staff to review sales tax exceptions. This was the first time this activity was not limited to full-time staff.
- 4) **Electronic images of tax returns, payments, and correspondence available in host system** -- this will ultimately reduce the total paper stored by the Department and reduce handoffs between work areas.
- 5) **Tax staff can easily extract data from the system** -- this lessens our dependence on IT staff and provides us a greater ability to improve processes.

Average Number of Daily Transactions Completed
in Less than 3 Seconds



Percent of Transactions Completed in Less
Than 3 Seconds



PROGRAM DESCRIPTION

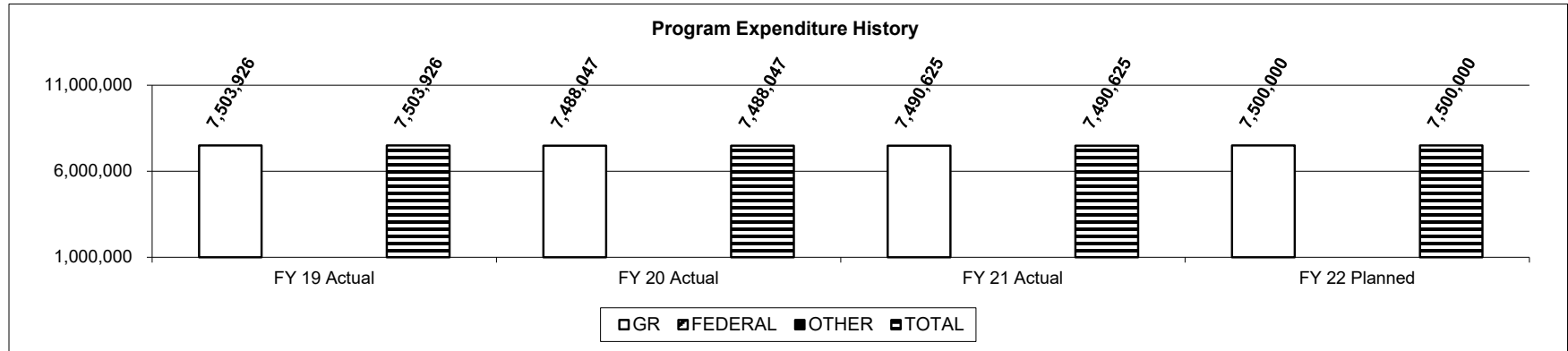
Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

NEW DECISION ITEM
RANK: 17 **OF** 17

| | | |
|---|--------------------|-------------------|
| Department of Revenue | Budget Unit | 86115C |
| Taxation Division | | |
| DI Name-Revenue Premier Enhancements | DI# 1860013 | HB Section |
| | | 4.01 |

1. AMOUNT OF REQUEST

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|-------------|-------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|----------|----------|----------|----------|
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
|--------------------|----------|----------|----------|----------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 150,000 | 150,000 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 150,000 | 150,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|----------|----------|----------|----------|
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
|--------------------|----------|----------|----------|----------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Veteran Health and Care Fund (0606)
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

NEW DECISION ITEM
RANK: 17 OF 17

| | | | |
|--------------------------------------|-------------|-------------|---------------|
| Department of Revenue | | Budget Unit | <u>86115C</u> |
| Taxation Division | | | |
| DI Name-Revenue Premier Enhancements | DI# 1860013 | HB Section | <u>4.01</u> |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Marijuana Sales Tax - The Taxation Division is currently performing all tasks associated with the implementation of the Missouri tax on Marijuana sales through a small system created by OA-ITSD. The system was built solely to allow approved dispensaries to report their medical marijuana retail sales and payments electronically. Reports can then be manually pulled to verify returns filed and payments made by the approved dispensaries. Any paper returns and checks received through the mail, must be entered through the OA-ITSD system in order to track that the dispensaries have filed and paid the required Medical Marijuana retail sales tax.

The existing system does not have the capabilities needed for the Taxation Division to carry out enforcement and collections authorized under Article XIV needed to ensure the approved dispensaries are paying the Medical Marijuana tax.

Our Department is requesting funding to implement a new tax type and collection provisions into the Revenue Premier Integrated Tax System.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department assumes funding costs of \$150,000 based on vendor quotes for the Marijuana Sales tax enhancements during Fiscal Year 2023.

NEW DECISION ITEM
RANK: 17 OF 17

| | | |
|--------------------------------------|-------------|-----------------|
| Department of Revenue | Budget Unit | 86115C |
| Taxation Division | | |
| DI Name-Revenue Premier Enhancements | DI# 1860013 | HB Section 4.01 |

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| 400-Professional Services | | | | | 150,000 | | 150,000 | | |
| Total EE | 0 | | 0 | | 150,000 | | 150,000 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 150,000 | 0.0 | 150,000 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 17 OF 17

| | | |
|--------------------------------------|-------------|------------------------|
| Department of Revenue | Budget Unit | <u>86115C</u> |
| Taxation Division | | |
| DI Name-Revenue Premier Enhancements | DI# 1860013 | HB Section <u>4.01</u> |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INTEGRATED TAX SYSTEM | | | | | | | | |
| Revenue Premier Enhancements - 1860013 | | | | | | | | |
| PROFESSIONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 150,000 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 150,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$150,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$150,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-------------------------------------|------------|-------------|------------------|-------------|------------|-------------|------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| 911 SERVICE BOARD TRUST FUND | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 312,675 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 312,675 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 312,675 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$312,675 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department - Revenue | Budget Unit | 86117C |
| Division - Taxation | | |
| Core - E911 Service Board Trust Fund | HB Section | 4.012 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

Other Funds:

| | FY 2023 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue received one-time appropriation authority to distribute funds to the E-911 Service Board. The Department made the distribution in FY22 so the appropriation authority is not longer needed.

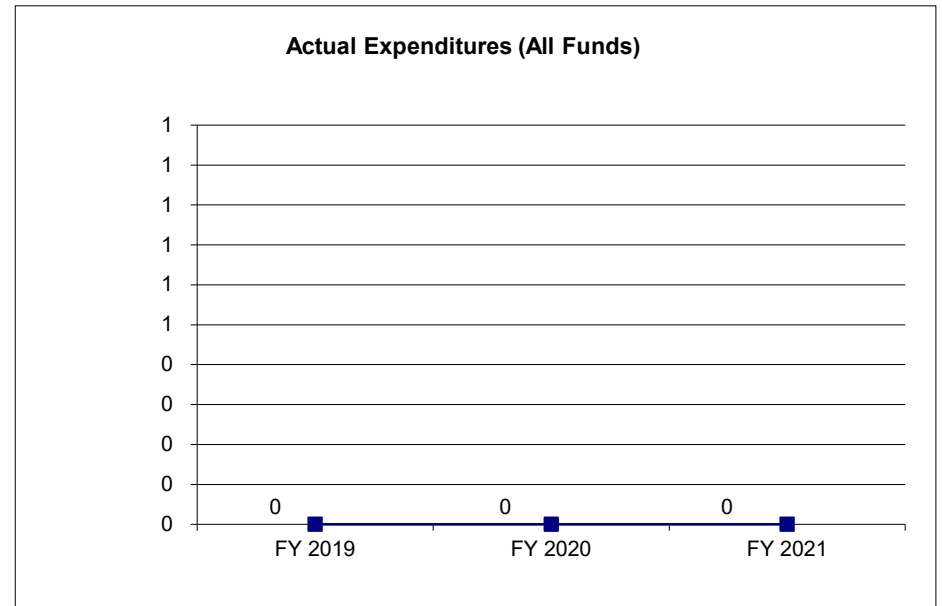
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department - Revenue | Budget Unit <u>86117C</u> |
| Division - Taxation | |
| Core - E911 Service Board Trust Fund | HB Section <u>4.012</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 0 | 0 | 0 | 312,675 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 0 | 0 | 0 | 312,675 |
| Actual Expenditures (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-------------------------------------|------------|-------------|------------------|-------------|------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| 911 SERVICE BOARD TRUST FUND | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 312,675 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 312,675 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$312,675 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$312,675 | 0.00 | \$0 | 0.00 | | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|--|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 369,067 | 11.50 | 407,448 | 22.05 | 407,448 | 22.05 | 407,448 | 22.05 | |
| DEPT OF REVENUE | 0 | 0.00 | 2,890 | 0.00 | 2,890 | 0.00 | 2,890 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 210,984 | 7.27 | 214,043 | 10.00 | 214,043 | 10.00 | 214,043 | 10.00 | |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 7,284 | 0.00 | 7,284 | 0.00 | 7,284 | 0.00 | |
| TOTAL - PS | 580,051 | 18.77 | 631,665 | 32.05 | 631,665 | 32.05 | 631,665 | 32.05 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 368,825 | 0.00 | 530,232 | 0.00 | 530,232 | 0.00 | 380,232 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 77,341 | 0.00 | 245,840 | 0.00 | 245,840 | 0.00 | 245,840 | 0.00 | |
| DEP OF REVENUE SPECIALTY PLATE | 500 | 0.00 | 9,953 | 0.00 | 9,953 | 0.00 | 9,953 | 0.00 | |
| TOTAL - EE | 446,666 | 0.00 | 946,801 | 0.00 | 946,801 | 0.00 | 796,801 | 0.00 | |
| TOTAL | 1,026,717 | 18.77 | 1,578,466 | 32.05 | 1,578,466 | 32.05 | 1,428,466 | 32.05 | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 4,034 | 0.00 | 4,034 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 29 | 0.00 | 29 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 2,119 | 0.00 | 2,119 | 0.00 | |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 0 | 0.00 | 72 | 0.00 | 72 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 6,254 | 0.00 | 6,254 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 6,254 | 0.00 | 6,254 | 0.00 | |
| Pay Plan - 0000012 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 52,530 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 236 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 29,173 | 0.00 | |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 508 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 82,447 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 82,447 | 0.00 |
| GRAND TOTAL | \$1,026,717 | 18.77 | \$1,578,466 | 32.05 | \$1,584,720 | 32.05 | \$1,517,167 | 32.05 |

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CORE DECISION ITEM

| | | | | | | | | | |
|---|---|---------|---------|-----------|---|---|---------|---------|-----------|
| Department of Revenue | | | | | Budget Unit <u>86120C</u> | | | | |
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | |
| Core | | | | | HB Section <u>4.015</u> | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 407,448 | 2,890 | 221,327 | 631,665 | PS | 407,448 | 2,890 | 221,327 | 631,665 |
| EE | 530,232 | 160,776 | 255,793 | 946,801 | EE | 380,232 | 160,776 | 255,793 | 796,801 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 937,680 | 163,666 | 477,120 | 1,578,466 | Total | 787,680 | 163,666 | 477,120 | 1,428,466 |
| FTE | 22.05 | 0.00 | 10.00 | 32.05 | FTE | 22.05 | 0.00 | 10.00 | 32.05 |
| Est. Fringe | 462,850 | 969 | 222,159 | 685,978 | Est. Fringe | 462,850 | 969 | 222,159 | 685,978 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | Motor Vehicle Commission (0588); DOR Specialty Plate (0775) | | | | Other Funds: | Motor Vehicle Commission (0588); DOR Specialty Plate (0775) | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities: <ul style="list-style-type: none">- Issuing marine craft and all-terrain ownership documents (titles) and registering marine craft and all-terrain decals;- Issuing nondriver licenses (identification cards);- Maintaining the official marine craft and all-terrain vehicle and nondriver license records, including issuance information and vehicle liens;- Issuing disabled placards and temporary registration permits;- Licensing and regulating motor vehicle and marine craft dealers and manufacturers;- Issuing business licenses to title services, lease rental companies, and salvage dealers;- Managing public motor vehicle and driver licensing call centers; and- Overseeing the operations of approximately 175 contracted license offices that assist the state in the issuance of titles, registrations, and nondriver licenses. | | | | | | | | | |
| The Federal amount and FTE listed in the core is currently uncommitted appropriation authority. | | | | | | | | | |
| Additional divisional costs are included in the Highway Collections budget unit. | | | | | | | | | |

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>86120C</u> |
| Division - Motor Vehicle and Driver Licensing | |
| Core | HB Section <u>4.015</u> |

3. PROGRAM LISTING (list programs included in this core funding)

Driver License Bureau
Motor Vehicle Bureau
License Office Bureau

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 1,392,728 | 2,063,405 | 1,422,212 | 1,578,466 |
| Less Reverted (All Funds) | (22,925) | (23,333) | (23,509) | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,369,803 | 2,040,072 | 1,398,703 | 1,578,466 |
| Actual Expenditures (All Funds) | 641,293 | 1,843,892 | 1,026,717 | N/A |
| Unexpended (All Funds) | 728,510 | 196,180 | 371,986 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 316,799 | 970 | 22,245 | N/A |
| Federal | 163,539 | 163,595 | 163,637 | N/A |
| Other | 248,172 | 31,615 (1) | 186,104 | N/A |

*Current Year restricted amount is as of ____.

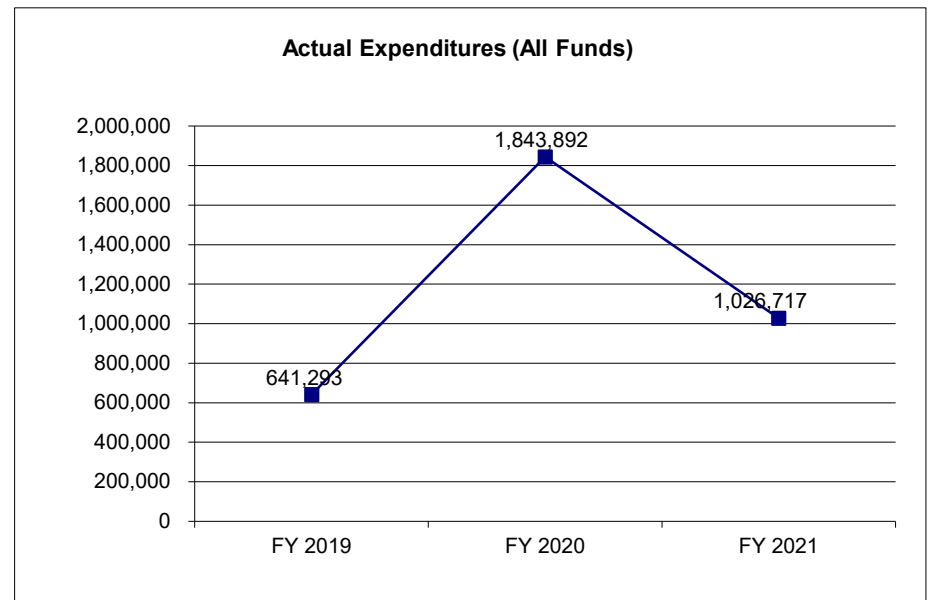
Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Additional costs are included in the Highway Collections budget unit.

(1) The Department utilized budget flexibility and transferred \$650,301 from the Division of Taxation to pay for license plates and tabs.



CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
MOTOR VEH & DRIVER LICENSING**

5. CORE RECONCILIATION DETAIL

| | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----------|-------------------------|--------------|------------------|----------------|----------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | | |
| | | PS | 32.05 | 407,448 | 2,890 | 221,327 | 631,665 | |
| | | EE | 0.00 | 530,232 | 160,776 | 255,793 | 946,801 | |
| | | Total | 32.05 | 937,680 | 163,666 | 477,120 | 1,578,466 | |
| DEPARTMENT CORE REQUEST | | | | | | | | |
| | | PS | 32.05 | 407,448 | 2,890 | 221,327 | 631,665 | |
| | | EE | 0.00 | 530,232 | 160,776 | 255,793 | 946,801 | |
| | | Total | 32.05 | 937,680 | 163,666 | 477,120 | 1,578,466 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | |
| 1x Expenditures | 1858 1711 | EE | 0.00 | (150,000) | 0 | 0 | (150,000) | |
| NET GOVERNOR CHANGES | | | 0.00 | (150,000) | 0 | 0 | (150,000) | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | |
| | | PS | 32.05 | 407,448 | 2,890 | 221,327 | 631,665 | |
| | | EE | 0.00 | 380,232 | 160,776 | 255,793 | 796,801 | |
| | | Total | 32.05 | 787,680 | 163,666 | 477,120 | 1,428,466 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| CORE | | | | | | | | |
| OFFICE SUPPORT ASSISTANT | 1,179 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PHOTOGRAPHIC-MACHINE OPER | 3,132 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SUPV | 1,643 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SPEC II | 25 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE SECTION SUPV | 1,615 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH I | 6,289 | 0.25 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH II | 8,447 | 0.30 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 2,288 | 0.00 | 2,288 | 0.00 | 2,288 | 0.00 |
| ADMINISTRATIVE SUPPORT CLERK | 79,422 | 3.17 | 50,615 | 2.00 | 50,615 | 2.00 | 50,615 | 2.00 |
| ADMIN SUPPORT ASSISTANT | 27,106 | 0.96 | 602 | 0.00 | 602 | 0.00 | 602 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 136,971 | 5.31 | 140,893 | 10.68 | 140,893 | 10.68 | 140,893 | 10.68 |
| CUSTOMER SERVICE REP | 185,776 | 6.42 | 243,838 | 14.37 | 243,838 | 14.37 | 243,838 | 14.37 |
| CUSTOMER SERVICE MANAGER | 35,523 | 0.92 | 39,141 | 1.00 | 39,141 | 1.00 | 39,141 | 1.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 6,468 | 0.00 | 6,468 | 0.00 | 6,468 | 0.00 |
| SENIOR APPLICATIONS DEVELOPER | 17,368 | 0.25 | 107,510 | 3.00 | 107,510 | 3.00 | 107,510 | 3.00 |
| APPLICATIONS DEVELOPMENT MGR | 75,555 | 0.96 | 40,310 | 1.00 | 40,310 | 1.00 | 40,310 | 1.00 |
| TOTAL - PS | 580,051 | 18.77 | 631,665 | 32.05 | 631,665 | 32.05 | 631,665 | 32.05 |
| TRAVEL, IN-STATE | 0 | 0.00 | 735 | 0.00 | 735 | 0.00 | 735 | 0.00 |
| TRAVEL, OUT-OF-STATE | 0 | 0.00 | 4 | 0.00 | 4 | 0.00 | 4 | 0.00 |
| SUPPLIES | 265,772 | 0.00 | 241,319 | 0.00 | 241,319 | 0.00 | 241,319 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 0 | 0.00 | 1,913 | 0.00 | 1,913 | 0.00 | 1,913 | 0.00 |
| COMMUNICATION SERV & SUPP | 0 | 0.00 | 15,191 | 0.00 | 15,191 | 0.00 | 15,191 | 0.00 |
| PROFESSIONAL SERVICES | 175,165 | 0.00 | 652,689 | 0.00 | 652,689 | 0.00 | 502,689 | 0.00 |
| M&R SERVICES | 5,729 | 0.00 | 27,877 | 0.00 | 27,877 | 0.00 | 27,877 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 4 | 0.00 | 4 | 0.00 | 4 | 0.00 |
| OFFICE EQUIPMENT | 0 | 0.00 | 1,009 | 0.00 | 1,009 | 0.00 | 1,009 | 0.00 |
| OTHER EQUIPMENT | 0 | 0.00 | 3,026 | 0.00 | 3,026 | 0.00 | 3,026 | 0.00 |
| PROPERTY & IMPROVEMENTS | 0 | 0.00 | 671 | 0.00 | 671 | 0.00 | 671 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 5 | 0.00 | 5 | 0.00 | 5 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 6 | 0.00 | 6 | 0.00 | 6 | 0.00 |
| MISCELLANEOUS EXPENSES | 0 | 0.00 | 2,349 | 0.00 | 2,349 | 0.00 | 2,349 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| CORE | | | | | | | | |
| REBILLABLE EXPENSES | 0 | 0.00 | 3 | 0.00 | 3 | 0.00 | 3 | 0.00 |
| TOTAL - EE | 446,666 | 0.00 | 946,801 | 0.00 | 946,801 | 0.00 | 796,801 | 0.00 |
| GRAND TOTAL | \$1,026,717 | 18.77 | \$1,578,466 | 32.05 | \$1,578,466 | 32.05 | \$1,428,466 | 32.05 |
| GENERAL REVENUE | \$737,892 | 11.50 | \$937,680 | 22.05 | \$937,680 | 22.05 | \$787,680 | 22.05 |
| FEDERAL FUNDS | \$0 | 0.00 | \$163,666 | 0.00 | \$163,666 | 0.00 | \$163,666 | 0.00 |
| OTHER FUNDS | \$288,825 | 7.27 | \$477,120 | 10.00 | \$477,120 | 10.00 | \$477,120 | 10.00 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

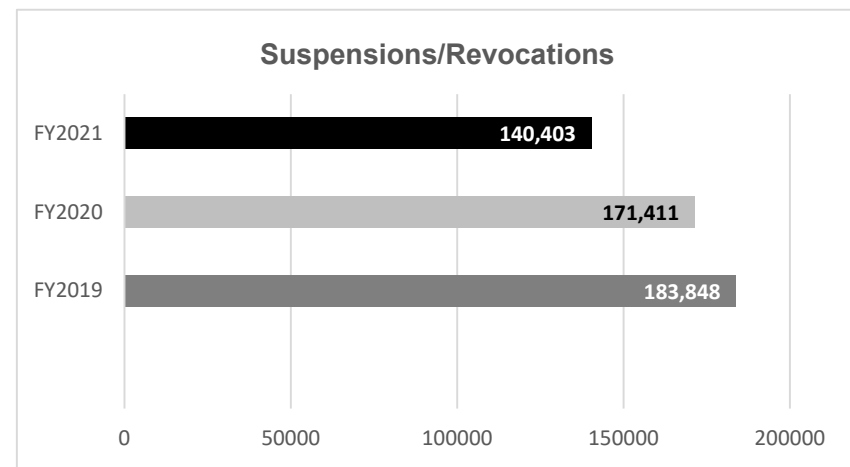
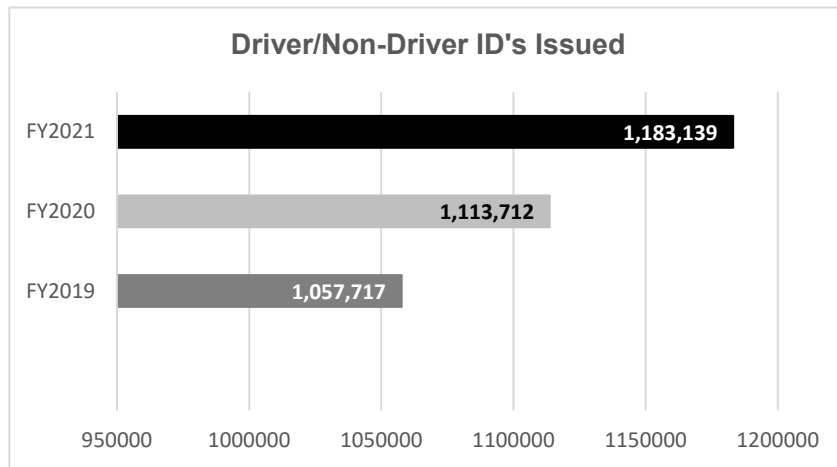
1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The Driver License Bureau issues, suspends or revokes driver licenses and non-driver identification cards to ensure citizens who drive a motor vehicle or need proof of identity receive the required credentials based on qualifications.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

Department of Revenue

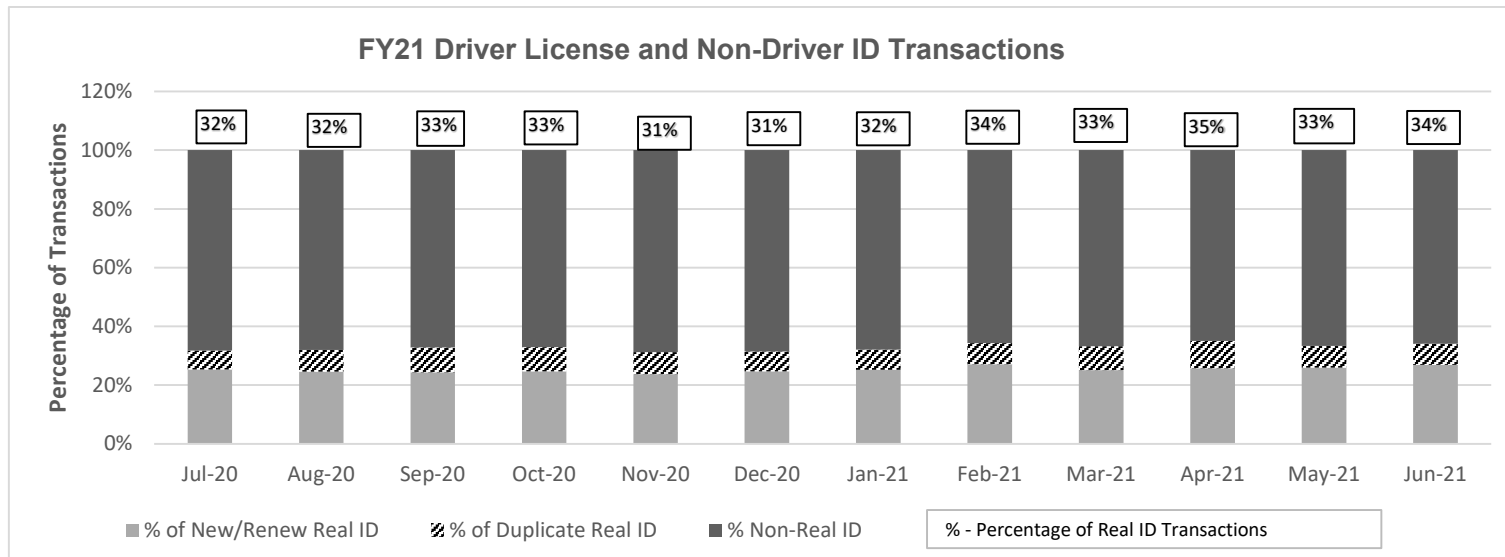
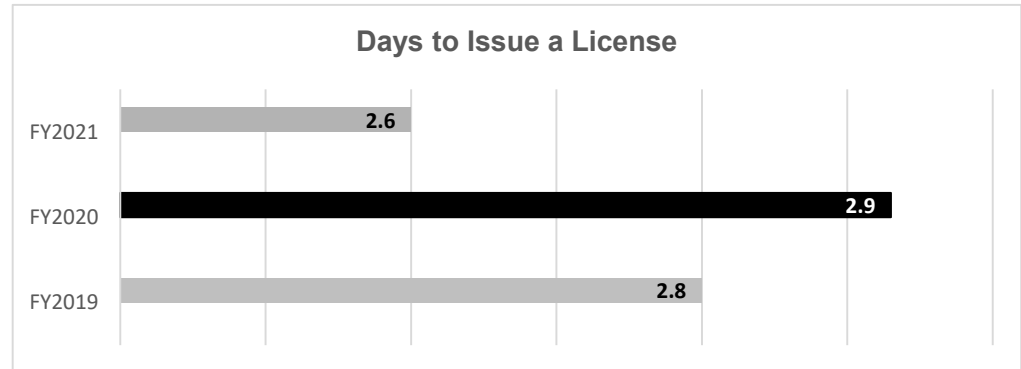
HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2b. Provide a measure(s) of the program's quality.

The target number of days to issue a license is contractual with the Departments current vendor. Except in extraordinary circumstances, a driver license or non-driver identification card must be issued within three days. **In FY21, we issued 1,183,139 driver and non-driver ID's in 2.6 days, on average.**



PROGRAM DESCRIPTION

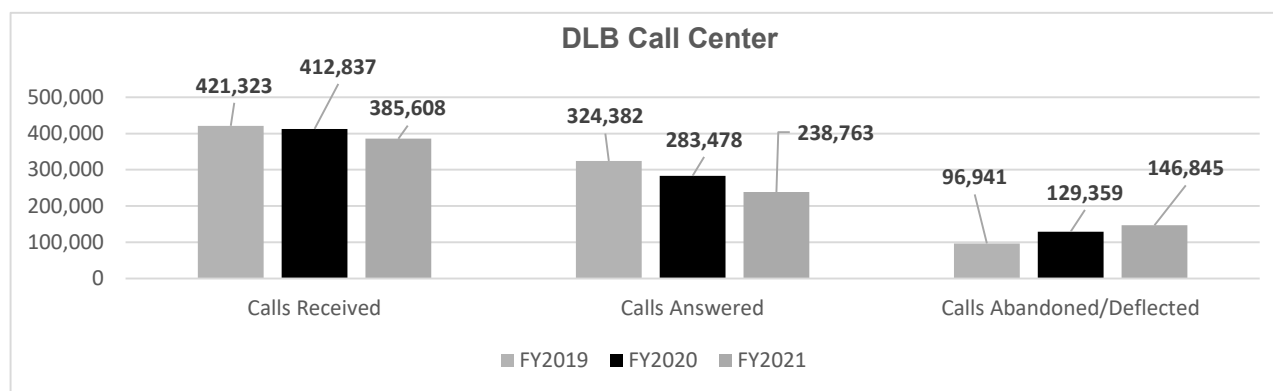
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

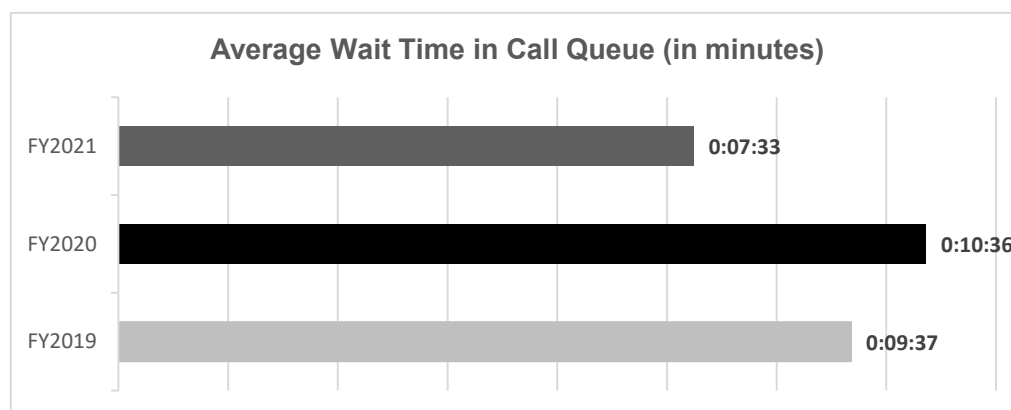
Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

In FY2021, the Department implemented a new phone system with an enhanced IVR. The new enhanced system allowed more calls to be handled through the IVR, decreasing calls to the Call Center team members. Approximately 60% of calls received by the Driver License Bureau (DLB) are completed within the new IVR. Challenges were faced with the COVID-19 pandemic, which increased general question calls. However, the ability to implement a remote customer service center ensured the calls were still answered, decreased the Departments turnover rate, and allowed DLB to retain knowledgeable team members.



2b. Provide a measure(s) of the program's quality. (cont'd)

The stretch target for Average Wait Time for FY2023 will be three seconds based on the best of the best in call centers across the U.S. By reaching for this goal, the Department will be able to provide better satisfaction to the citizens of Missouri with less time spent waiting in queue.



PROGRAM DESCRIPTION

Department of Revenue

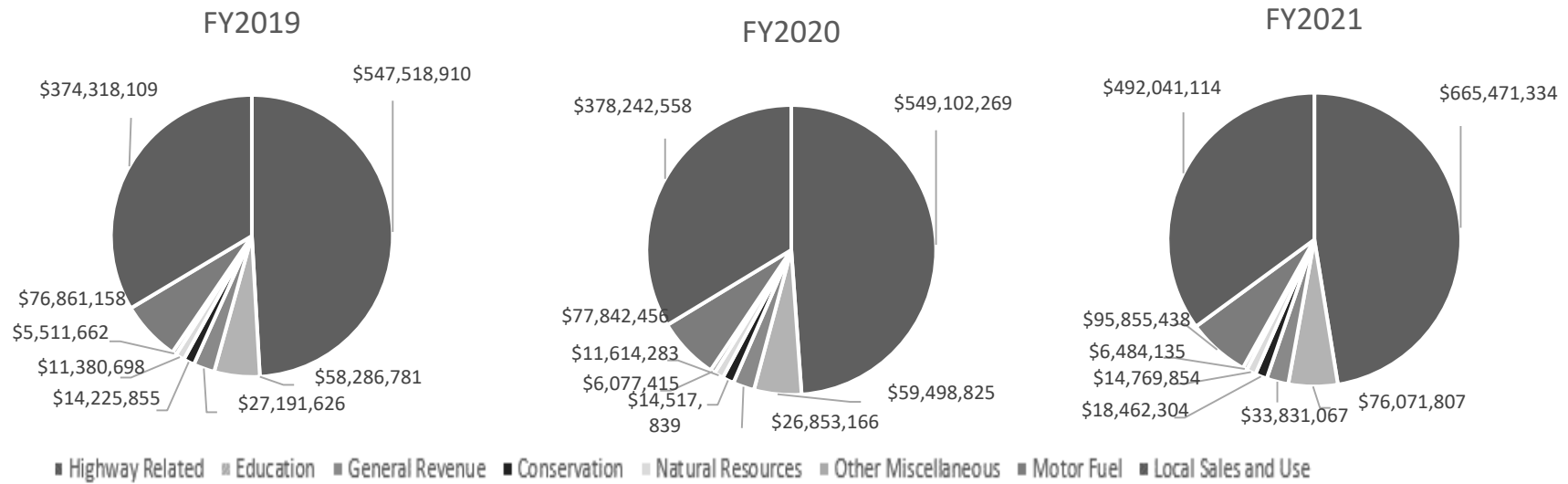
HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2c. Provide a measure(s) of the program's impact.

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

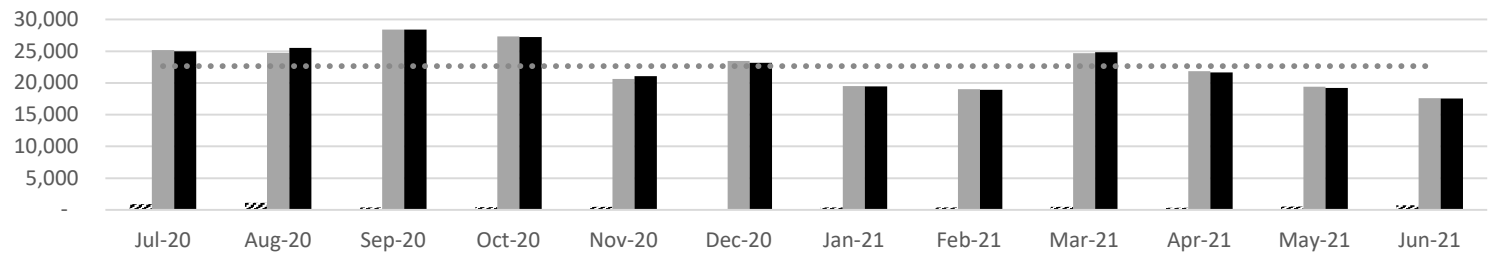
Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2d. Provide a measure(s) of the program's efficiency.

The Driver License Bureau (DLB) has 42 frontline team members who process the work received for Issuance, Reinstatement, Suspensions, Revocations, and Accidents. DLB is efficiently using the team members to process the work that comes in each month, reflected by work in progress seen within the bureau. We began tracking backlog, work received, and work processed differently in January 2019. The processed targets are determined by the average number of work received each month.

FY21 License Issuance Performance



| | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 |
|-----------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| License Issuance Work in Progress | 911 | 1,125 | 375 | 408 | 501 | 69 | 372 | 400 | 493 | 346 | 505 | 707 |
| License Issuance Received | 25,191 | 24,749 | 28,409 | 27,316 | 20,626 | 23,453 | 19,500 | 19,017 | 24,696 | 21,831 | 19,384 | 17,573 |
| License Issuance Processed | 24,977 | 25,499 | 28,376 | 27,223 | 21,058 | 23,150 | 19,472 | 18,924 | 24,843 | 21,672 | 19,182 | 17,565 |
| Processed Target | 22,645 | 22,645 | 22,645 | 22,645 | 22,645 | 22,645 | 22,645 | 22,645 | 22,645 | 22,645 | 22,645 | 22,645 |

License Issuance Work in Progress

License Issuance Received

License Issuance Processed

Processed Target

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

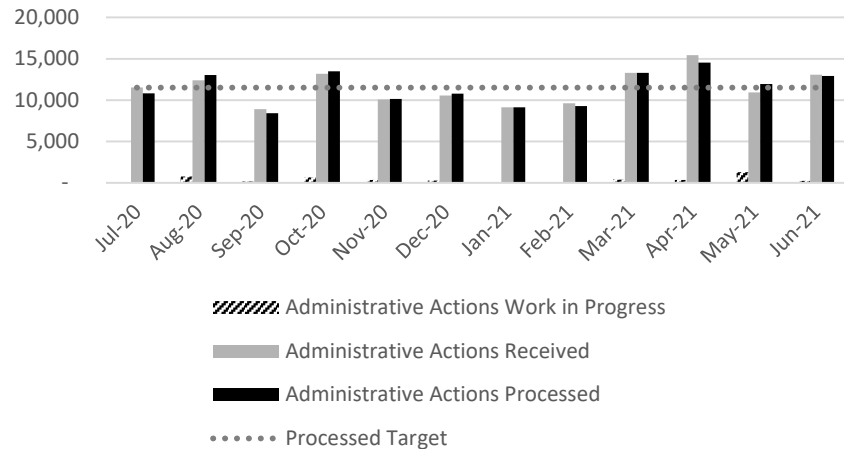
Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

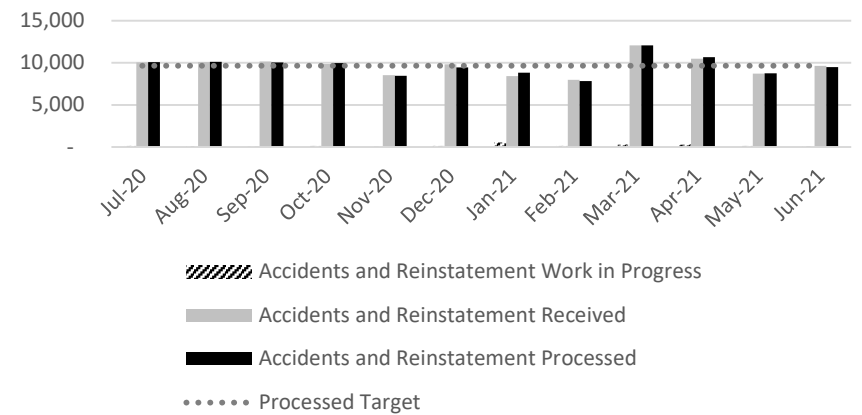
2d. Provide a measure(s) of the program's efficiency (cont'd)

The Department is statutorily required to enter an accident report within ten days of being received and is statutorily required to add a conviction to a driver record within ten days from the date of conviction, seven days if the driver holds a CDL. Driver License Bureau averages five to seven days for accident reports and two to three days for convictions.

FY21 Administrative Alcohol Actions Performance



FY21 Accidents and Reinstatement Performance



| | 2019 | 2020 | 2021 |
|--------------|--------------|--------------|--------------|
| Collections | \$19,053,330 | \$15,337,661 | \$18,432,906 |
| Expenditures | \$7,665,665 | \$7,447,285 | \$7,910,773 |
| ROI | \$1.49 | \$1.06 | \$1.33 |

PROGRAM DESCRIPTION

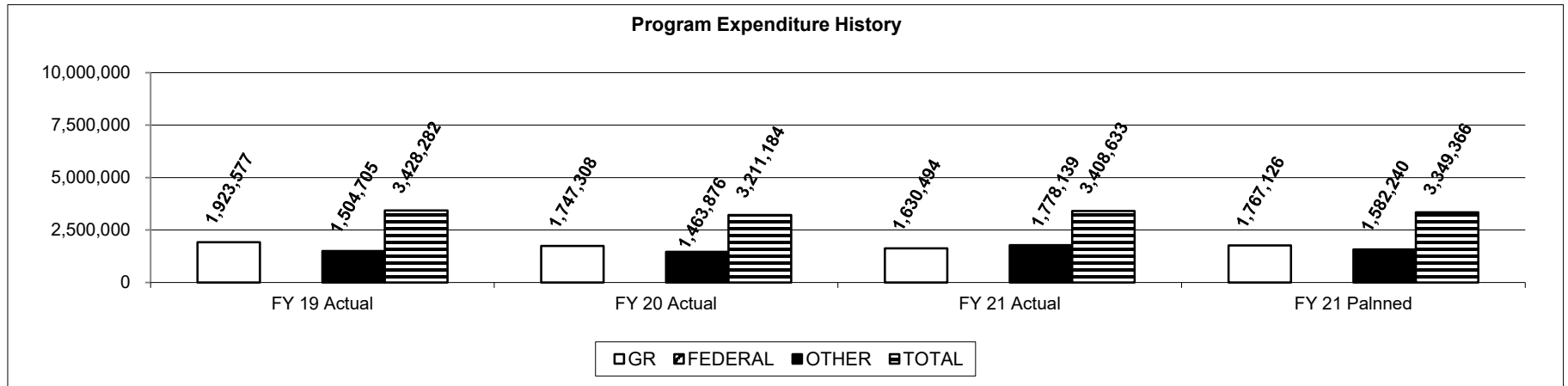
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588) State Highways and Transportation Department Fund (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

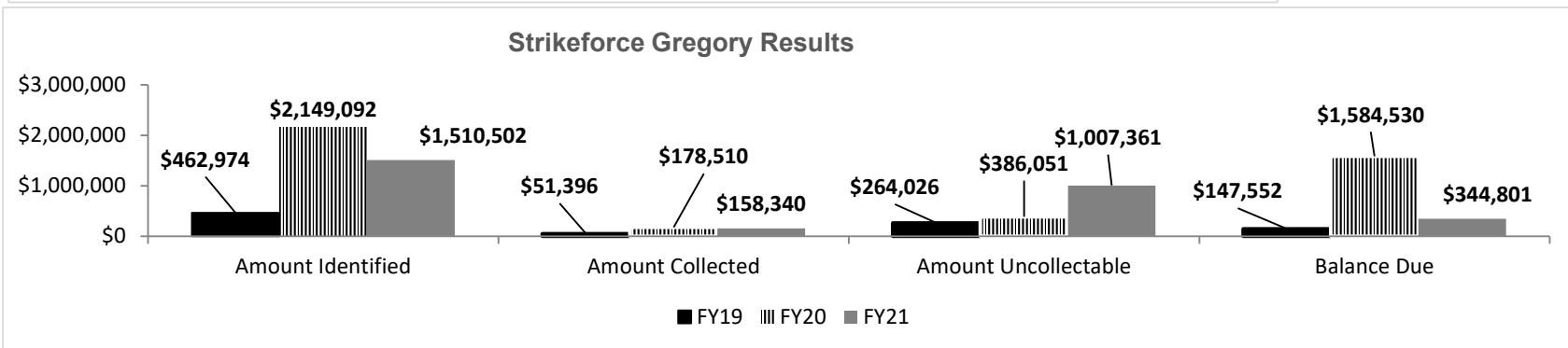
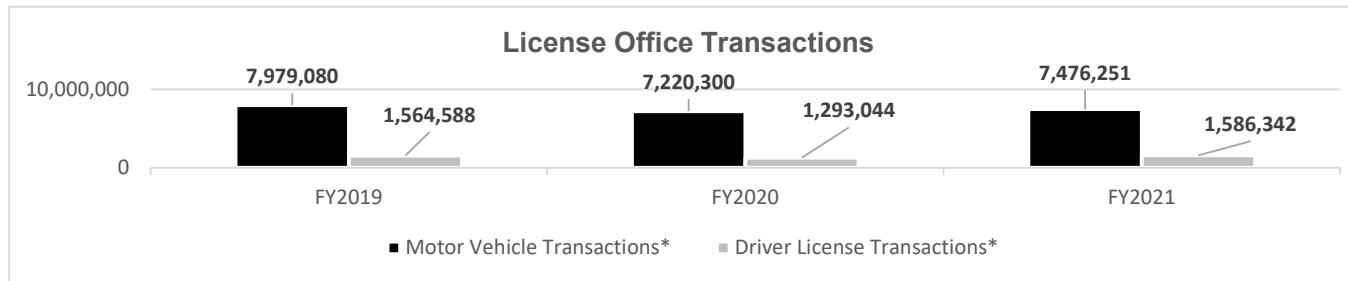
1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The License Offices Bureau, oversees Missouri License Offices throughout the state to help Missourians that need to complete a motor vehicle or driver licensing transactions by ensuring the offices are complying with contract requirements and fulfilling the needs of the citizens efficiently.

2a. Provide an activity measure(s) for the program.



*Excludes transactions completed or mailed in to the Jefferson City central office or transactions completed online. The number for DL Transactions is approximate, not exact.

**Although the appropriations started July 1, 2019, the first team member did not start until August 2019 so no transactions were reviewed in July 2019.

***Amount Uncollectable - The customer was able to provide proof they do not owe the additional sales tax assessed and therefore the amount is not collectable.

PROGRAM DESCRIPTION

Department of Revenue

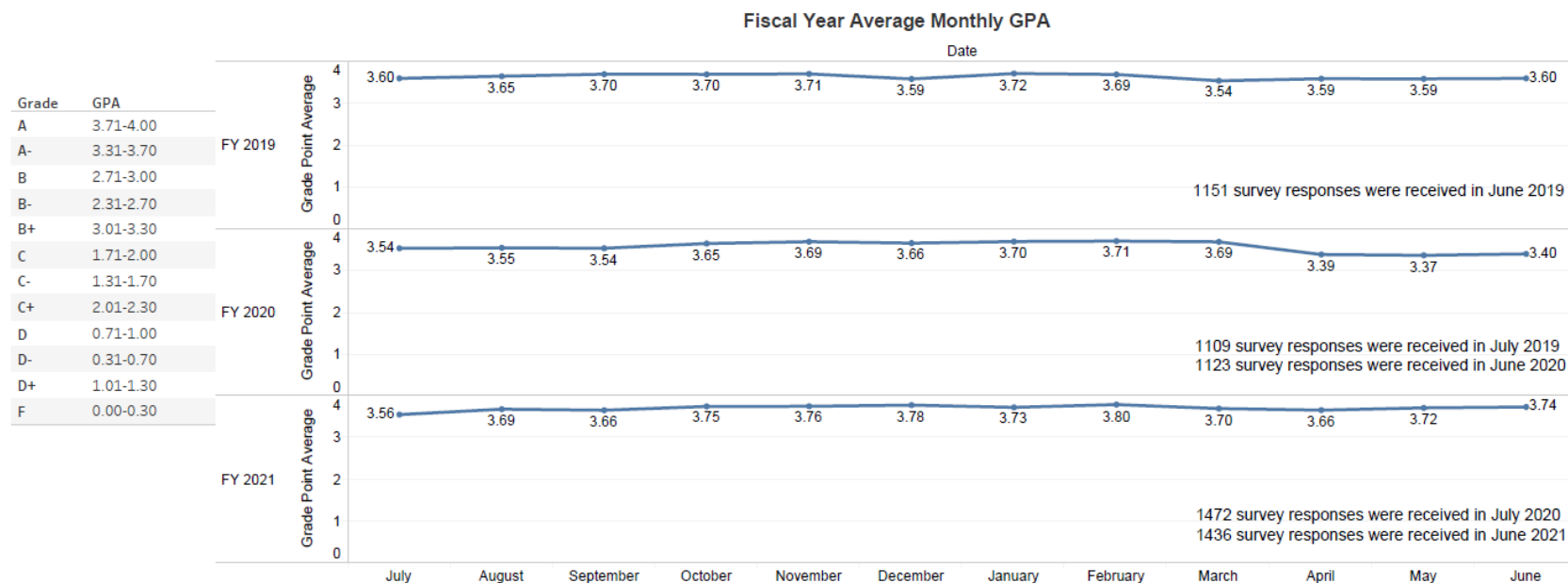
HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2b. Provide a measure(s) of the program's quality.

Anyone who visits a license office throughout the state has the opportunity to fill out a customer satisfaction survey. The responses are gathered and the results are rolled up into a grade point average. The data can be used to analyze staff performance and focus on staff development needs, which in turn helps us understand the overall performance of the license offices across the state. We have made significant efforts to increase the Citizen Report Card Results through increased training and improved communication efforts.



PROGRAM DESCRIPTION

Department of Revenue

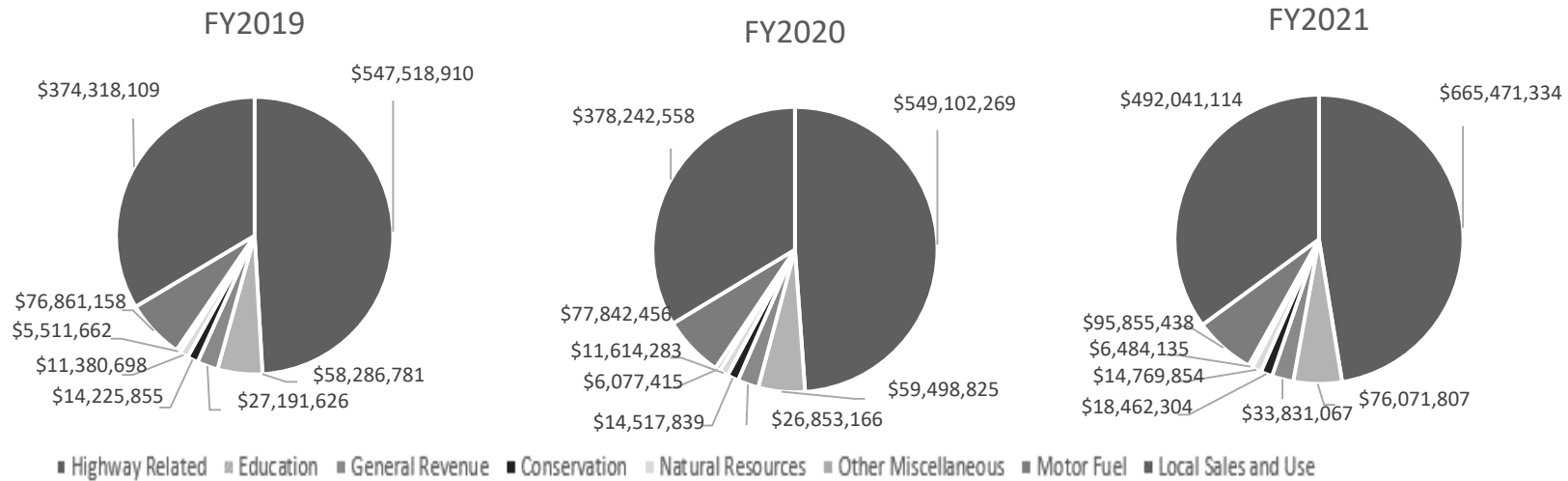
HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2c. Provide a measure(s) of the program's impact.

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.



PROGRAM DESCRIPTION

Department of Revenue

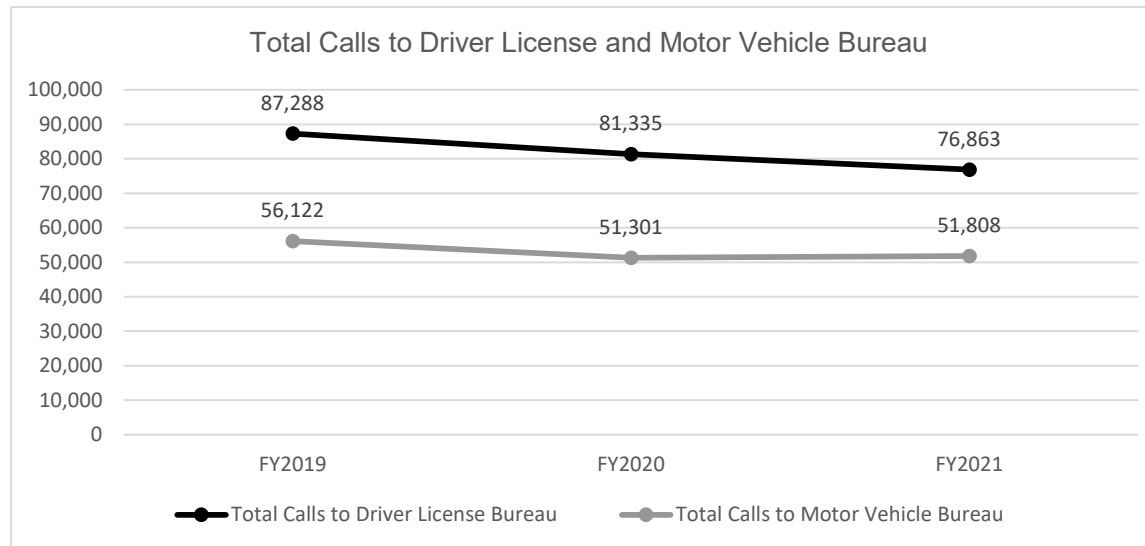
HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2d. Provide a measure(s) of the program's efficiency.

Staff assisting Missourians in nearly 175 license offices across the state are able to reach the Jefferson City call center with motor vehicle and driver licensing transaction questions. Instead of turning a customer away or redirecting them to another location, the staff of the license offices call the dedicated line for assistance while they are with working with the customer. The call center data is used to determine training needs to ensure clerks in the license offices gain knowledge and expertise to independently assist customers quickly and efficiently.



PROGRAM DESCRIPTION

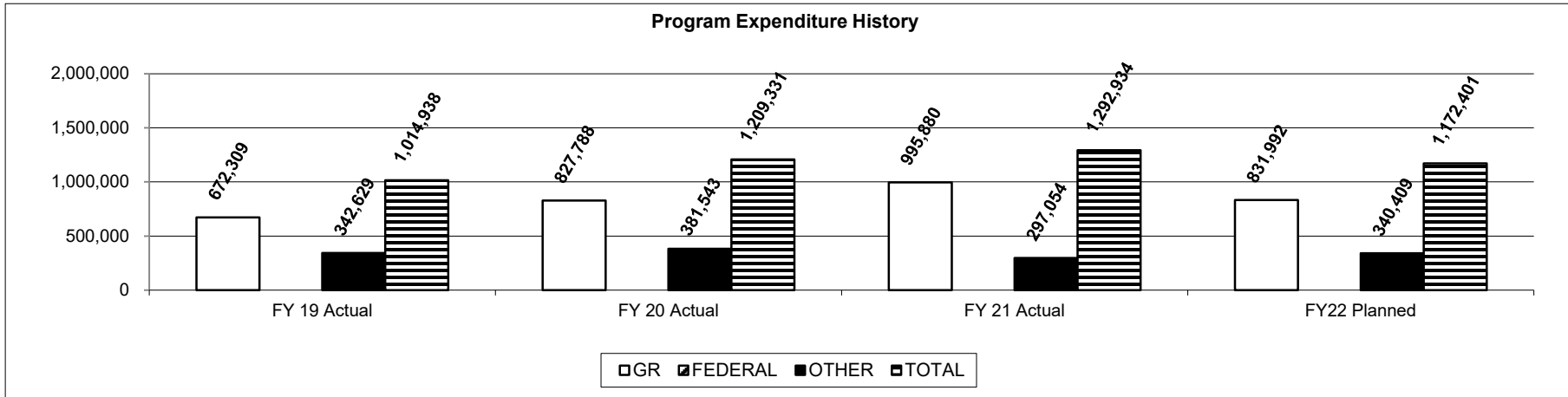
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

3.



4. What are the sources of the "Other " funds?

DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

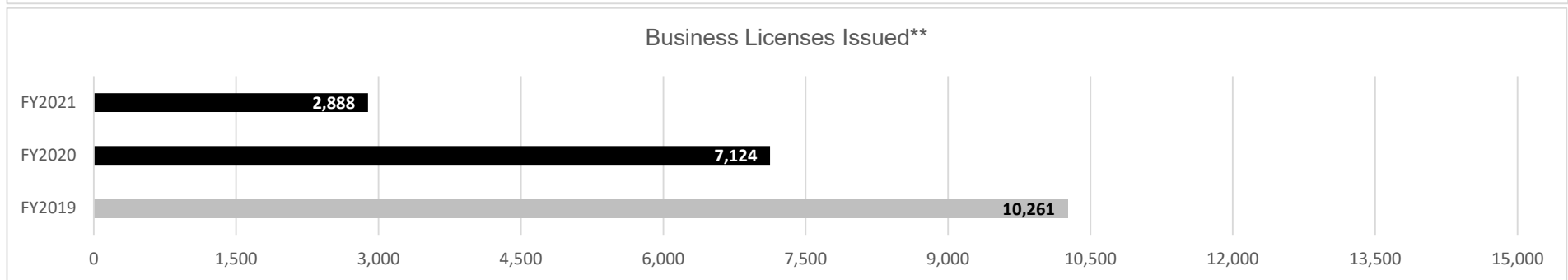
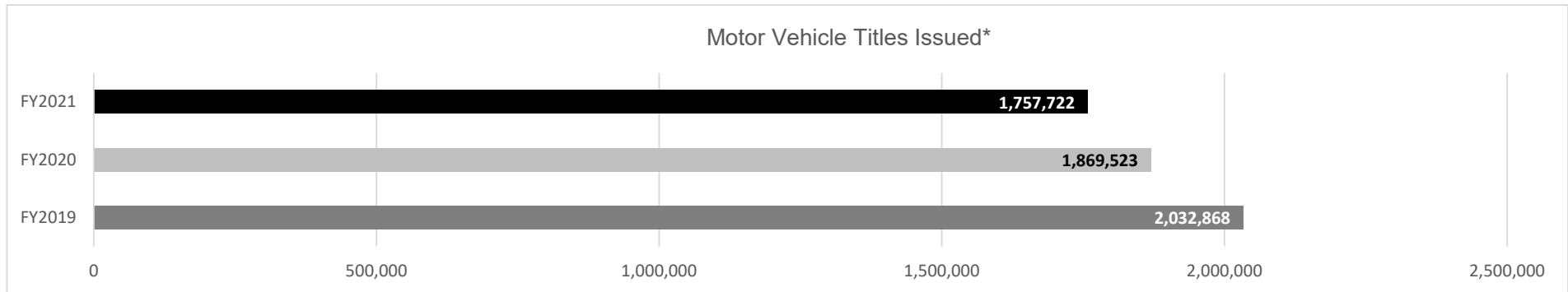
1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The Motor Vehicle Bureau issues ownership documents, registers vehicle and trailer plates and regulates business to help citizens who sell, purchase, or salvage a vehicle, marine craft, or trailer by ensuring vehicles are properly registered and dealerships follow state rules and regulations.

2a. Provide an activity measure(s) for the program.



*Includes motor vehicle and marine titles issued.

**Business Licenses include motor vehicle dealers, marine craft dealers, salvage dealers, title service, and lease rental.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2b. Provide a measure(s) of the program's quality.

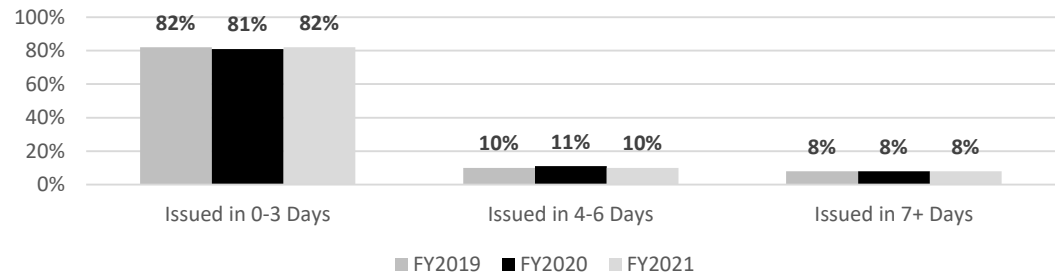
The target for the number of days to issue a title is three days. The national average for original titles to be issued is three to four weeks after title application is received.

In FY21, the Motor Vehicle Bureau (MVB) issued 1,757,722 original motor vehicle and marine titles and 82% of those (1,444,334) were issued in 0-3 days.

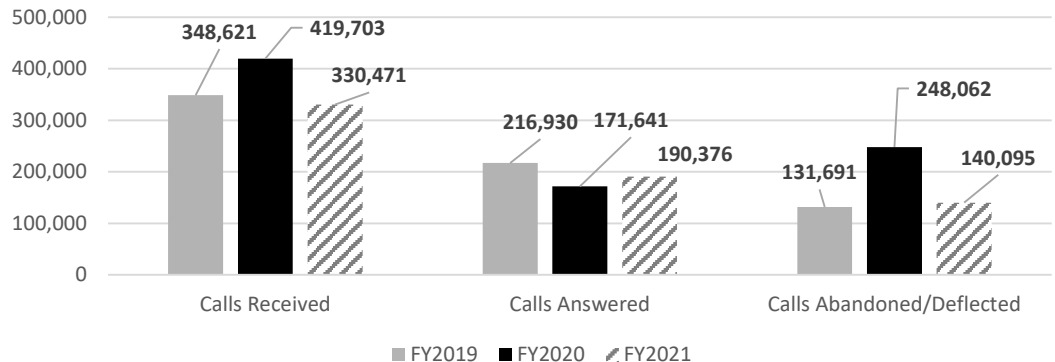
In FY2021, MVB implemented a new enhanced IVR system which decreased the number of calls going to a Call Center team member. Approximately 39% of calls received by the MVB are completed through the new IVR system. MVB's incoming calls increased during COVID 19, however the bureau was able to implement a remote customer service center to ensure the calls were still answered effectively. During this time, turnover decreased allowing the Department to retain knowledgeable team members to assist our citizens.

The target for Average Wait Time for FY2023 will be three seconds based on the best of the best in call centers across the U.S.

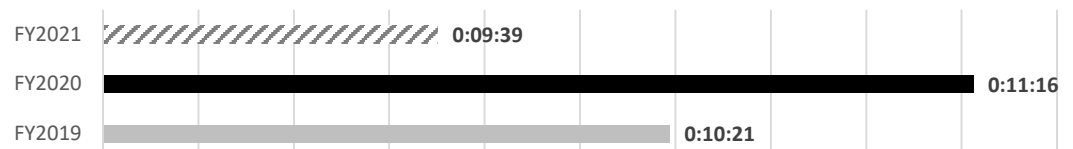
Original Motor Vehicle and Marine Titles Issued



MVB Call Center



Average Wait Time in Call Queue



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

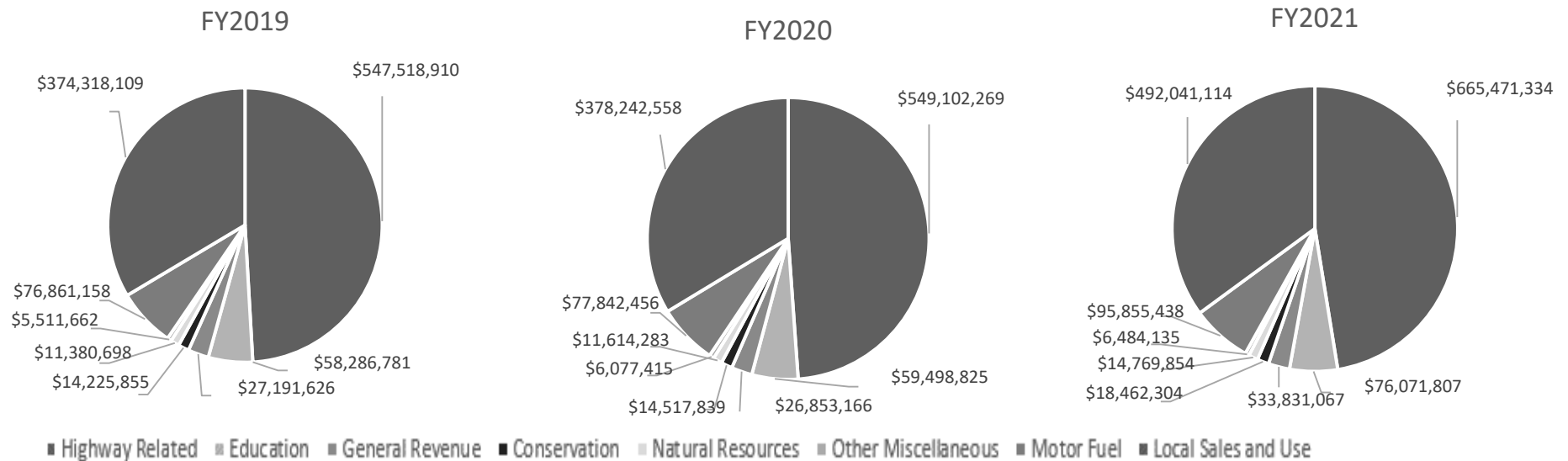
The Department of Revenue is statutorily required to process new dealer applications within eight hours of receipt. In FY2021, the Department processed new dealer applications and met the statutory requirement.

The Dealer renewal season in FY2021 began August 17, 2020 and 1,583 dealer renewal letters were issued. The Department brought in temporary employees to process incoming paperwork sent in response to the renewal notices.

The Department receives complaints regarding licensed dealerships, and the bureau reviews the complaints, investigates, and takes the appropriate actions. If administration determines that the complaint needs further investigation, a case is opened and the Compliance and Investigation Bureau (CIB) audits and investigates the licensee. CIB and the Motor Vehicle Bureau work together to ensure that the investigations are completed and disciplinary action is taken when necessary. If CIB finds that action needs to be taken, all parties involved are notified. In FY2021, 793 complaints had actions taken against them. Disciplinary actions can include a penalty assessment up to license revocation.

This is an important and necessary process to ensure consumers are protected and that licensed dealers conduct business in accordance with the law.

2c. Provide a measure(s) of the program's impact.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

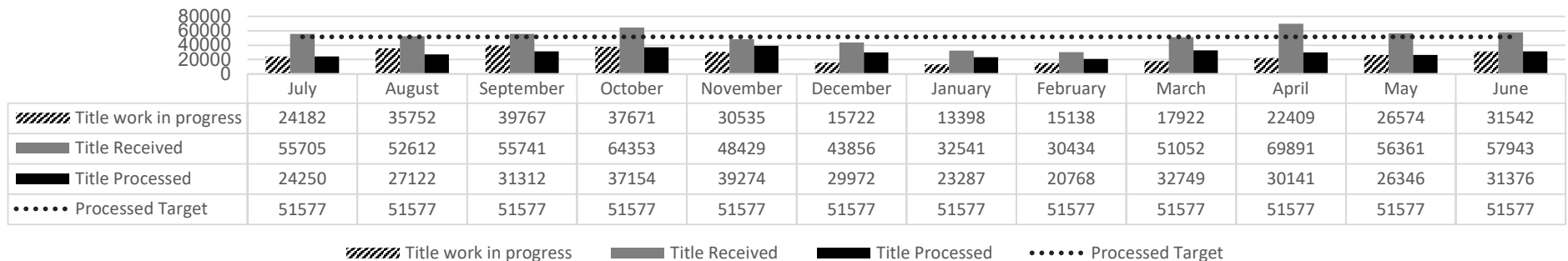
Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

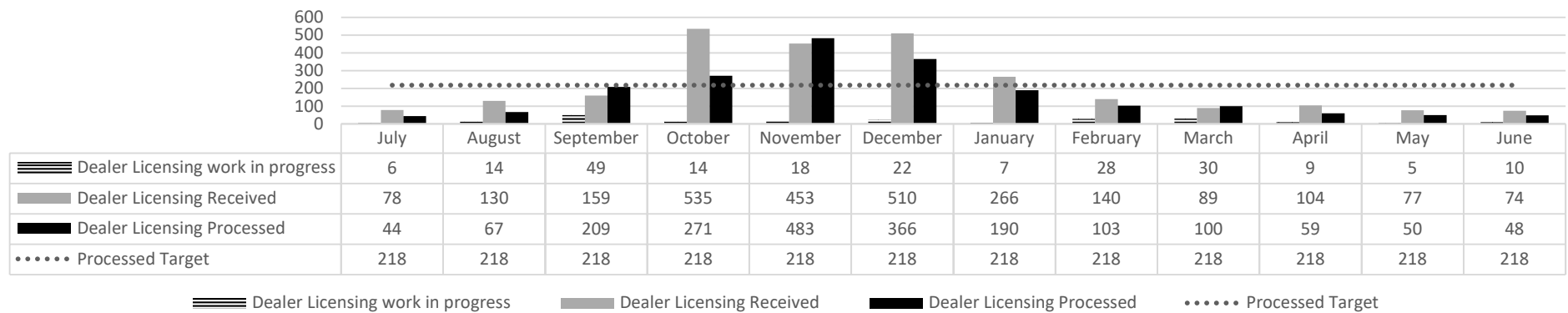
2d. Provide a measure(s) of the program's efficiency.

The Motor Vehicle Bureau has 101 frontline team members who process the work received for titles, registration, and dealer licensing. We started tracking work in progress, work received, and work processed differently in October 2019. There are 38 different functions associated with titles that are taken into consideration for title performance. The processed targets are determined by the average volume of work received each month. We anticipate Dealers being busier during November and December so we plan accordingly as a team to ensure the work in progress remains low.

FY21 Title Performance



FY21 Dealer Licensing Performance



PROGRAM DESCRIPTION**Department of Revenue****HB Section(s): 4.005****Program Name - Motor Vehicle Bureau****Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund****MOTOR VEHICLE TITLE**

| | 2019 | 2020 | 2021 |
|--------------|---------------|---------------|-----------------|
| Collections | \$914,343,016 | \$927,750,270 | \$1,164,576,719 |
| Expenditures | \$5,879,642 | \$5,904,219 | \$5,913,004 |
| ROI | 15451.00% | 15613.34% | 19595.18% |

MOTOR VEHICLE REGISTRATION

| | 2019 | 2020 | 2021 |
|--------------|---------------|---------------|---------------|
| Collections | \$166,750,350 | \$173,505,009 | \$190,674,916 |
| Expenditures | \$5,879,000 | \$8,794,187 | \$7,423,629 |
| ROI | 2736.37% | 1872.95% | 2468.49% |

MOTOR FUEL TAX

| | 2019 | 2020 | 2021 |
|--------------|---------------|---------------|---------------|
| Collections | \$736,772,276 | \$718,664,451 | \$708,967,980 |
| Expenditures | \$462,603 | \$308,513 | \$333,617 |
| ROI | 159166.64% | 232844.63% | 212409.55% |

PROGRAM DESCRIPTION

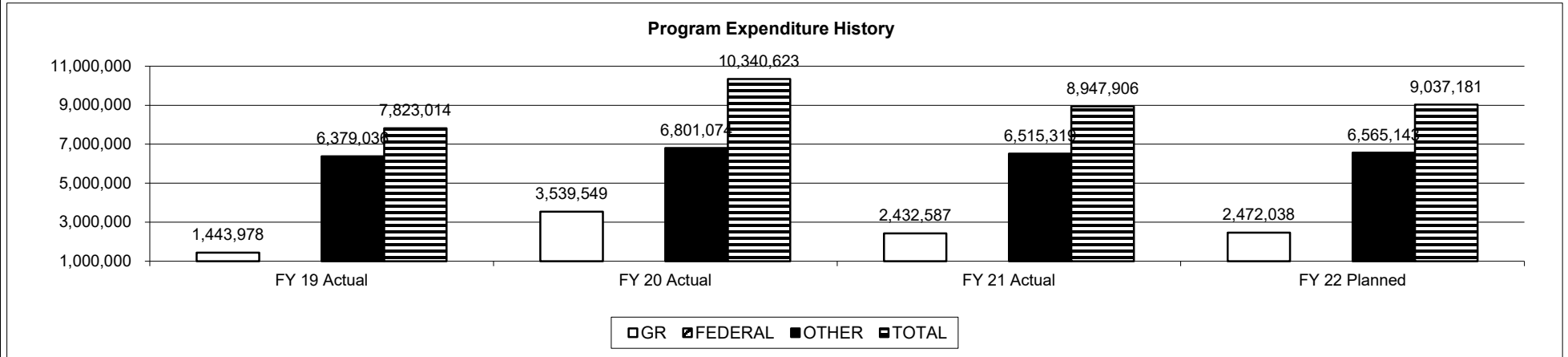
Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|--|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| GENERAL COUNSELS OFFICE | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 1,845,953 | 39.46 | 1,933,322 | 45.30 | 1,933,322 | 45.30 | 1,933,322 | 45.30 | |
| DEPT OF REVENUE | 85,668 | 1.95 | 227,629 | 3.00 | 227,629 | 3.00 | 227,629 | 3.00 | |
| MOTOR VEHICLE COMMISSION | 454,505 | 9.21 | 469,149 | 10.50 | 469,149 | 10.50 | 469,149 | 10.50 | |
| TOBACCO CONTROL SPECIAL | 8,988 | 0.21 | 44,425 | 0.00 | 44,425 | 0.00 | 44,425 | 0.00 | |
| TOTAL - PS | 2,395,114 | 50.83 | 2,674,525 | 58.80 | 2,674,525 | 58.80 | 2,674,525 | 58.80 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 73,438 | 0.00 | 101,323 | 0.00 | 101,323 | 0.00 | 101,323 | 0.00 | |
| DEPT OF REVENUE | 65,691 | 0.00 | 211,427 | 0.00 | 211,427 | 0.00 | 211,427 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 28,119 | 0.00 | 28,118 | 0.00 | 28,118 | 0.00 | 28,118 | 0.00 | |
| TOBACCO CONTROL SPECIAL | 0 | 0.00 | 3,323 | 0.00 | 3,323 | 0.00 | 3,323 | 0.00 | |
| TOTAL - EE | 167,248 | 0.00 | 344,191 | 0.00 | 344,191 | 0.00 | 344,191 | 0.00 | |
| TOTAL | 2,562,362 | 50.83 | 3,018,716 | 58.80 | 3,018,716 | 58.80 | 3,018,716 | 58.80 | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 19,141 | 0.00 | 19,141 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 2,253 | 0.00 | 2,253 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 4,645 | 0.00 | 4,645 | 0.00 | |
| TOBACCO CONTROL SPECIAL | 0 | 0.00 | 0 | 0.00 | 440 | 0.00 | 440 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 26,479 | 0.00 | 26,479 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 26,479 | 0.00 | 26,479 | 0.00 | |
| Internal Audit Prog Increase - 1860005 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 221,337 | 4.00 | 221,337 | 4.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 221,337 | 4.00 | 221,337 | 4.00 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 50,807 | 0.00 | 50,807 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 50,807 | 0.00 | 50,807 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 272,144 | 4.00 | 272,144 | 4.00 | |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|---------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 146,096 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 12,644 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 26,059 | 0.00 | |
| TOBACCO CONTROL SPECIAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,468 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 187,267 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 187,267 | 0.00 | |
| GRAND TOTAL | \$2,562,362 | 50.83 | \$3,018,716 | 58.80 | \$3,317,339 | 62.80 | \$3,504,606 | 62.80 | |

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CORE DECISION ITEM

| | | |
|-------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 86130C |
| Division - General Counsel's Office | | |
| Core | HB Section | 4.02 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|---|----------------|----------------|------------------|--|---|----------------|----------------|------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 1,933,322 | 227,629 | 513,574 | 2,674,525 | PS | 1,933,322 | 227,629 | 513,574 | 2,674,525 |
| EE | 101,323 | 211,427 | 31,441 | 344,191 | EE | 101,323 | 211,427 | 31,441 | 344,191 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 2,034,645 | 439,056 | 545,015 | 3,018,716 | Total | 2,034,645 | 439,056 | 545,015 | 3,018,716 |
| FTE | 45.30 | 3.00 | 10.50 | 58.80 | FTE | 45.30 | 3.00 | 10.50 | 58.80 |
| Est. Fringe | 1,318,354 | 120,692 | 327,519 | 1,766,564 | Est. Fringe | 1,318,354 | 120,692 | 327,519 | 1,766,564 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | Motor Vehicle Commission (0588): Tobacco Control Special (0984) | | | | Other Funds: | Motor Vehicle Commission (0588): Tobacco Control Special (0984) | | | |

2. CORE DESCRIPTION

The General Counsel's Office provides comprehensive legal and investigative support to all operational and support divisions in the Department of Revenue to assist them in accomplishing the Department's goals and objectives.

The Office advises the director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of the contracted license offices.

The Office receives federal grants from the Missouri Department of Transportation's Highway Safety Division and the Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations.

Additional costs are included in the Highway Collections budget unit.

CORE DECISION ITEM

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 86130C |
| Division - General Counsel's Office | | |
| Core | HB Section | 4.02 |

3. PROGRAM LISTING (list programs included in this core funding)

General Counsel Office
Criminal Tax Investigation Bureau
Compliance and Investigation Bureau

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,624,104 | 3,171,764 | 3,166,265 | 3,019,716 |
| Less Reverted (All Funds) | (49,772) | (66,233) | (65,686) | 0 |
| Less Restricted (All Funds)* | 0 | (58,599) | 0 | 0 |
| Budget Authority (All Funds) | 2,574,332 | 3,046,932 | 3,100,579 | 3,019,716 |
| Actual Expenditures (All Funds) | 2,224,150 | 2,664,605 | 2,562,362 | N/A |
| Unexpended (All Funds) | 350,182 | 382,327 | 538,217 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 13,177 | 67,685 | 204,455 | N/A |
| Federal | 223,427 | 243,798 | 285,444 | N/A |
| Other | 113,578 | 70,844 | 48,318 | N/A |
| | (1) | (1) | (1) | |

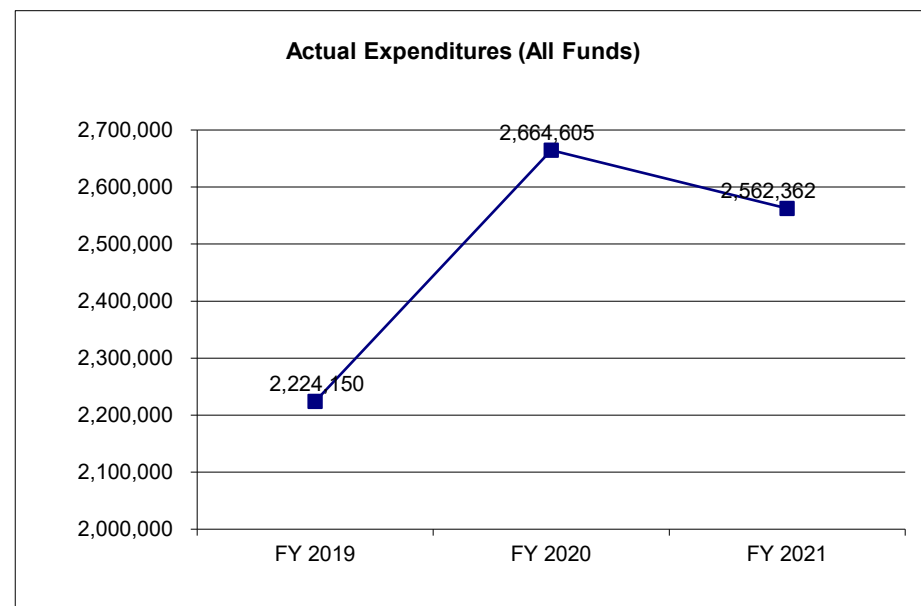
*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Additional costs are included in the Highway Collections budget unit.



CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
GENERAL COUNSELS OFFICE**

5. CORE RECONCILIATION DETAIL

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----|------|--|-------------------------|--------------|------------------|----------------|----------------|------------------|--|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | PS | 58.80 | 1,933,322 | 227,629 | 513,574 | 2,674,525 | |
| | | | | EE | 0.00 | 101,323 | 211,427 | 31,441 | 344,191 | |
| | | | | Total | 58.80 | 2,034,645 | 439,056 | 545,015 | 3,018,716 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| Core Reallocation | 324 | 1739 | | PS | 0.00 | 0 | 0 | 0 | | (0) Reallocating funds to accurately represent spending. |
| NET DEPARTMENT CHANGES | | | | | 0.00 | 0 | 0 | 0 | (0) | |
| DEPARTMENT CORE REQUEST | | | | | | | | | | |
| | | | | PS | 58.80 | 1,933,322 | 227,629 | 513,574 | 2,674,525 | |
| | | | | EE | 0.00 | 101,323 | 211,427 | 31,441 | 344,191 | |
| | | | | Total | 58.80 | 2,034,645 | 439,056 | 545,015 | 3,018,716 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | | |
| | | | | PS | 58.80 | 1,933,322 | 227,629 | 513,574 | 2,674,525 | |
| | | | | EE | 0.00 | 101,323 | 211,427 | 31,441 | 344,191 | |
| | | | | Total | 58.80 | 2,034,645 | 439,056 | 545,015 | 3,018,716 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 807 | 0.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 2,671 | 0.09 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR II | 885 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR I | 1,540 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE II | 614 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS TRAINEE | 1,603 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL I | 2,397 | 0.07 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATOR II | 29,002 | 0.67 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATOR III | 10,404 | 0.21 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH III | 7,417 | 0.23 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATION MGR B1 | 7,236 | 0.11 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 67,620 | 1.00 | 67,620 | 1.00 | 67,620 | 1.00 |
| ASSOCIATE COUNSEL | 131,512 | 2.56 | 194,213 | 2.80 | 194,213 | 2.80 | 194,213 | 2.80 |
| PARALEGAL | 18,084 | 0.35 | 99,418 | 2.00 | 99,418 | 2.00 | 99,418 | 2.00 |
| LEGAL COUNSEL | 64,993 | 1.40 | 212,757 | 2.83 | 212,757 | 2.83 | 212,757 | 2.83 |
| SENIOR COUNSEL | 247,169 | 4.16 | 16,363 | 2.84 | 16,363 | 2.84 | 16,363 | 2.84 |
| CLERK | 1,368 | 0.05 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGING COUNSEL | 257,224 | 3.49 | 271,632 | 4.00 | 271,632 | 4.00 | 271,632 | 4.00 |
| APPELLATE COUNSEL | 45,497 | 0.92 | 61,335 | 1.00 | 61,335 | 1.00 | 61,335 | 1.00 |
| GENERAL COUNSEL | 59,988 | 0.65 | 103,801 | 1.34 | 103,801 | 1.34 | 103,801 | 1.34 |
| MISCELLANEOUS PROFESSIONAL | 19,080 | 0.58 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 10,690 | 0.21 | 22,416 | 0.40 | 22,416 | 0.40 | 22,416 | 0.40 |
| SPECIAL ASST OFFICE & CLERICAL | 12,643 | 0.34 | 17,952 | 0.38 | 17,952 | 0.38 | 17,952 | 0.38 |
| ADMIN SUPPORT ASSISTANT | 58,113 | 2.03 | 59,793 | 2.56 | 59,793 | 2.56 | 59,793 | 2.56 |
| LEAD ADMIN SUPPORT ASSISTANT | 18,780 | 0.62 | 33,248 | 1.35 | 33,248 | 1.35 | 33,248 | 1.35 |
| ADMIN SUPPORT PROFESSIONAL | 13,935 | 0.36 | 17,231 | 0.38 | 17,231 | 0.38 | 17,231 | 0.38 |
| CUSTOMER SERVICE REP | 21,075 | 0.73 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 168,590 | 5.31 | 185,125 | 5.87 | 185,125 | 5.87 | 185,125 | 5.87 |
| RESEARCH/DATA ASSISTANT | 53,733 | 1.46 | 64,867 | 1.55 | 64,867 | 1.55 | 64,867 | 1.55 |
| ASSOC RESEARCH/DATA ANALYST | 38,064 | 0.99 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ASSOCIATE AUDITOR | 41,074 | 0.97 | 67,414 | 2.40 | 46,637 | 1.95 | 46,637 | 1.95 |
| AUDITOR | 5,310 | 0.12 | 0 | 0.00 | 20,777 | 0.45 | 20,777 | 0.45 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | |
| CORE | | | | | | | | |
| SR NON-COMMISSION INVESTIGATOR | 300,268 | 6.89 | 354,974 | 9.40 | 354,974 | 9.40 | 354,974 | 9.40 |
| COMMISSIONED INVESTIGATOR | 0 | 0.00 | 105,715 | 2.00 | 105,715 | 2.00 | 105,715 | 2.00 |
| SR COMMISSIONED INVESTIGATOR | 314,561 | 7.26 | 363,146 | 7.00 | 363,146 | 7.00 | 363,146 | 7.00 |
| NON-COMMSSN INVESTIGATOR SPV | 163,526 | 3.37 | 177,018 | 4.00 | 177,018 | 4.00 | 177,018 | 4.00 |
| COMMISSIONED INVESTIGATOR SPV | 101,842 | 1.99 | 86,449 | 2.20 | 86,449 | 2.20 | 86,449 | 2.20 |
| INVESTIGATIONS MANAGER | 163,419 | 2.49 | 92,038 | 1.50 | 92,038 | 1.50 | 92,038 | 1.50 |
| TOTAL - PS | 2,395,114 | 50.83 | 2,674,525 | 58.80 | 2,674,525 | 58.80 | 2,674,525 | 58.80 |
| TRAVEL, IN-STATE | 24,027 | 0.00 | 60,913 | 0.00 | 60,913 | 0.00 | 60,913 | 0.00 |
| TRAVEL, OUT-OF-STATE | 0 | 0.00 | 24,009 | 0.00 | 24,009 | 0.00 | 24,009 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 54,171 | 0.00 | 159,300 | 0.00 | 159,300 | 0.00 | 159,300 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 12,083 | 0.00 | 40,756 | 0.00 | 40,756 | 0.00 | 40,756 | 0.00 |
| COMMUNICATION SERV & SUPP | 19,134 | 0.00 | 16,661 | 0.00 | 16,661 | 0.00 | 16,661 | 0.00 |
| PROFESSIONAL SERVICES | 12,175 | 0.00 | 19,594 | 0.00 | 19,594 | 0.00 | 19,594 | 0.00 |
| M&R SERVICES | 16,539 | 0.00 | 12,203 | 0.00 | 12,203 | 0.00 | 12,203 | 0.00 |
| COMPUTER EQUIPMENT | 1,455 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 1,101 | 0.00 | 1,101 | 0.00 | 1,101 | 0.00 |
| OFFICE EQUIPMENT | 3,823 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| OTHER EQUIPMENT | 21,913 | 0.00 | 1,600 | 0.00 | 1,600 | 0.00 | 1,600 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 52 | 0.00 | 52 | 0.00 | 52 | 0.00 |
| MISCELLANEOUS EXPENSES | 1,928 | 0.00 | 7,251 | 0.00 | 7,251 | 0.00 | 7,251 | 0.00 |
| TOTAL - EE | 167,248 | 0.00 | 344,191 | 0.00 | 344,191 | 0.00 | 344,191 | 0.00 |
| GRAND TOTAL | \$2,562,362 | 50.83 | \$3,018,716 | 58.80 | \$3,018,716 | 58.80 | \$3,018,716 | 58.80 |
| GENERAL REVENUE | \$1,919,391 | 39.46 | \$2,034,645 | 45.30 | \$2,034,645 | 45.30 | \$2,034,645 | 45.30 |
| FEDERAL FUNDS | \$151,359 | 1.95 | \$439,056 | 3.00 | \$439,056 | 3.00 | \$439,056 | 3.00 |
| OTHER FUNDS | \$491,612 | 9.42 | \$545,015 | 10.50 | \$545,015 | 10.50 | \$545,015 | 10.50 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

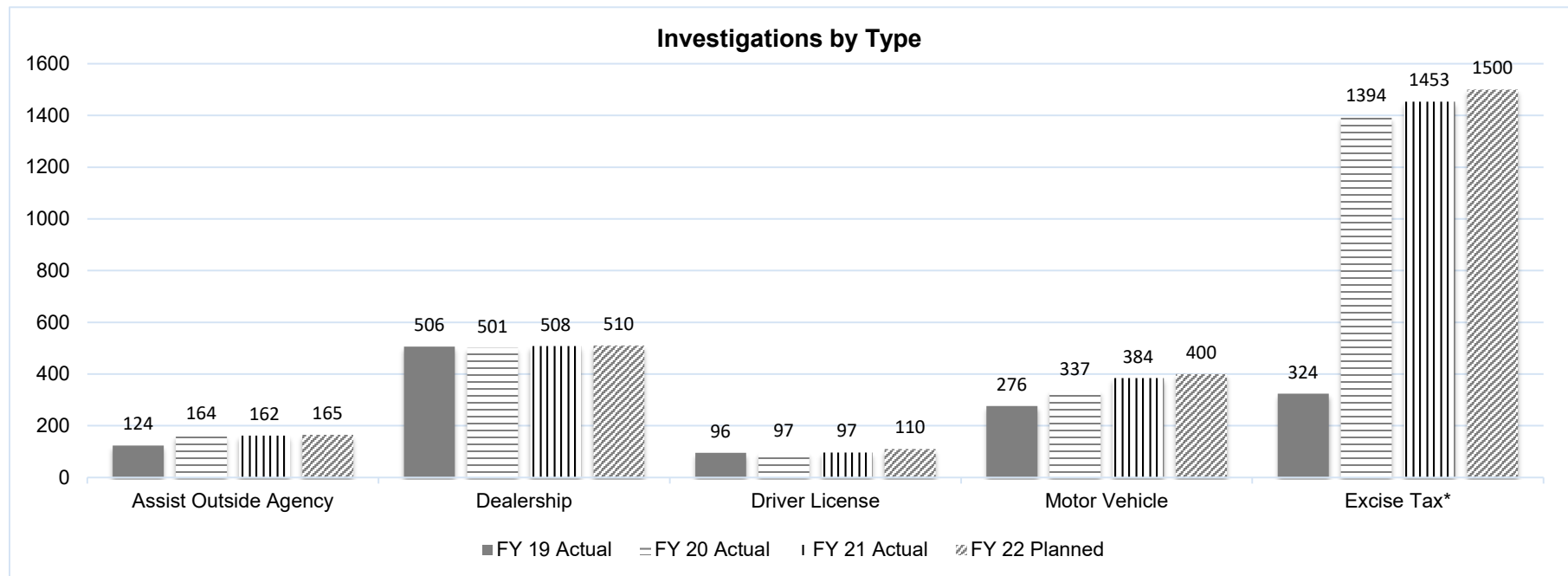
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, and Partnership

1b. What does this program do?

The Compliance and Investigation Bureau (CIB) is responsible for creating and maintaining a climate of voluntary compliance to help citizens and businesses meet their statutory requirements by investigating complaints relating to fraudulent activities involving motor vehicle sales tax, titling and registration, odometers, driver licenses, license plates, cigarette tax, and motor fuel tax. CIB ensures businesses comply with motor vehicle dealer and salvage licensing requirements and enforces compliance with the tobacco Master Settlement Agreement.

2a. Provide an activity measure(s) for the program.



*The substantial increase in Excise Tax investigations in FY20 was the result of an additional funding for two full time excise tax investigators.

PROGRAM DESCRIPTION

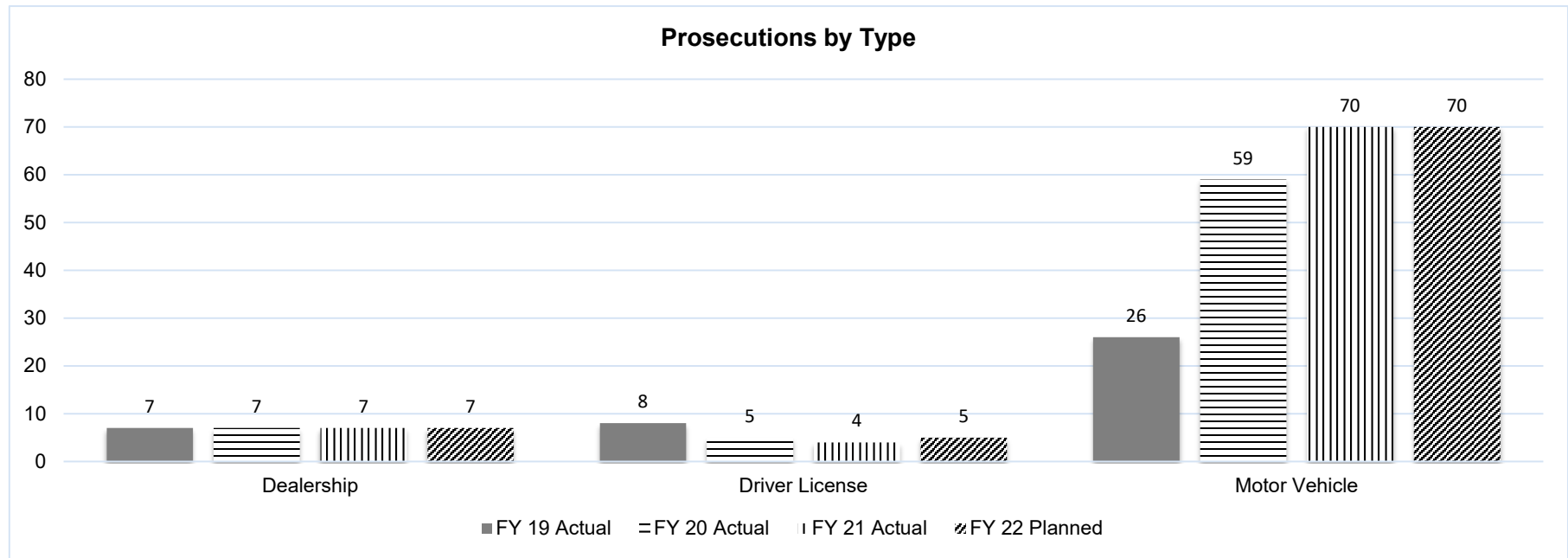
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.



PROGRAM DESCRIPTION

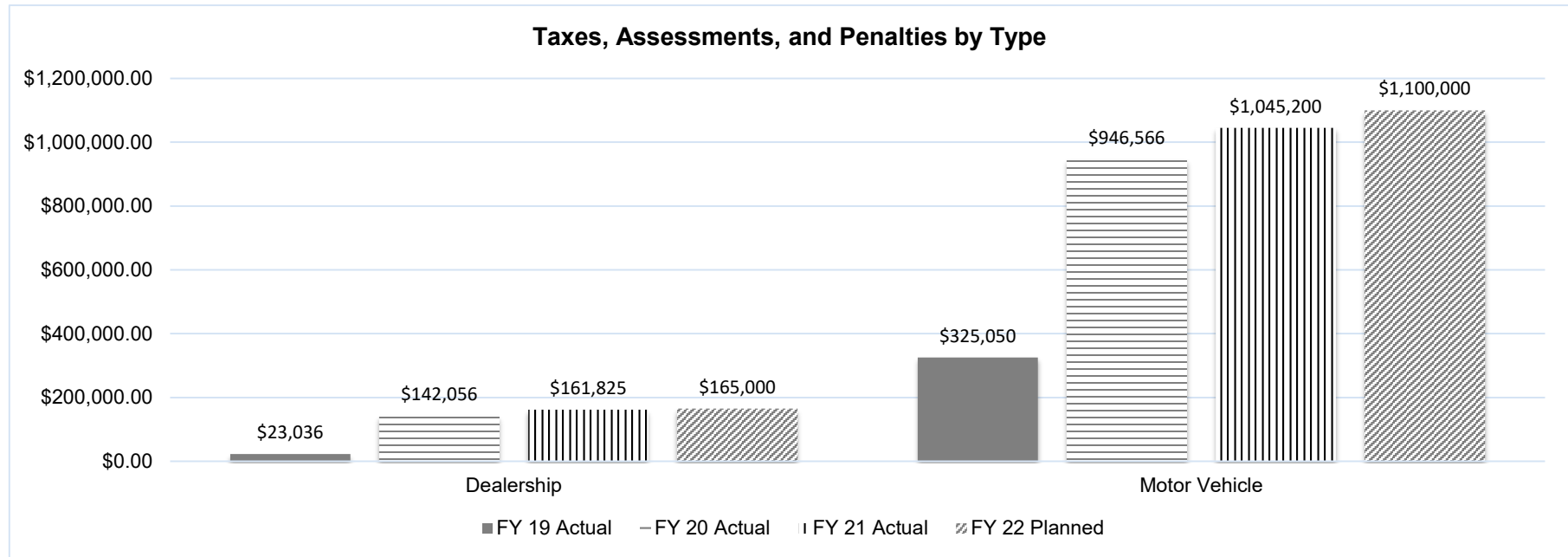
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2c. Provide a measure(s) of the program's impact.



PROGRAM DESCRIPTION

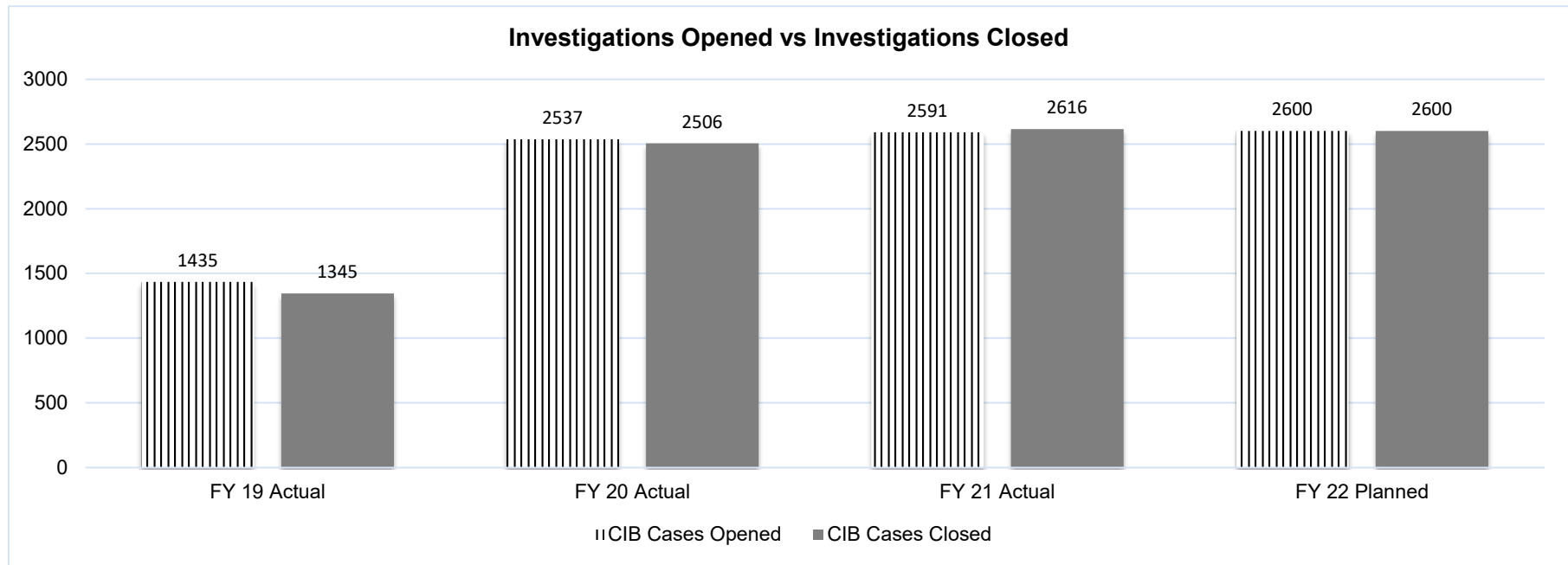
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

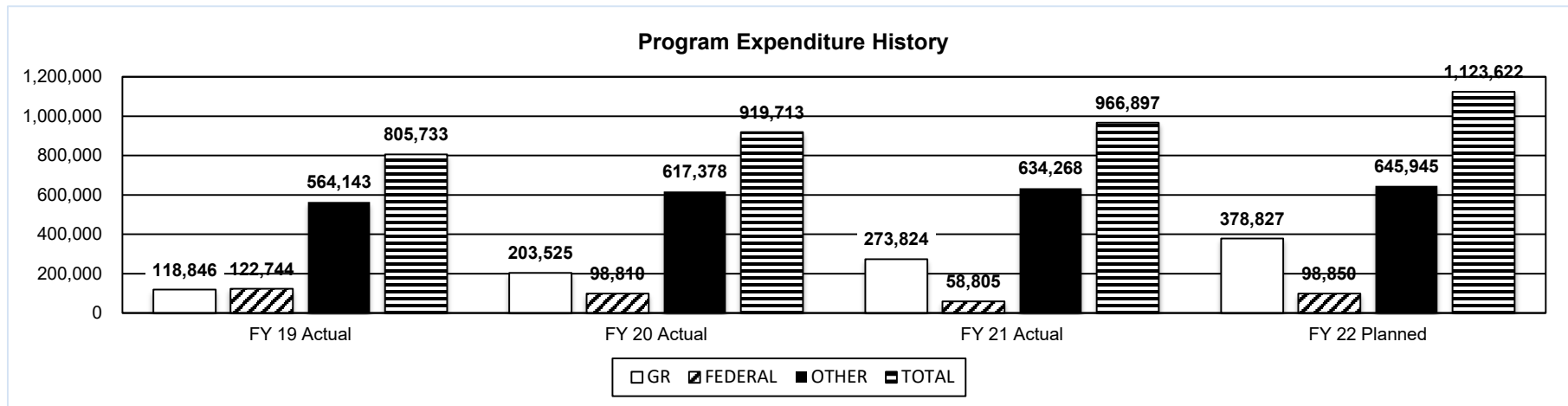
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.216, 301.302 and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s): General Counsel's Office

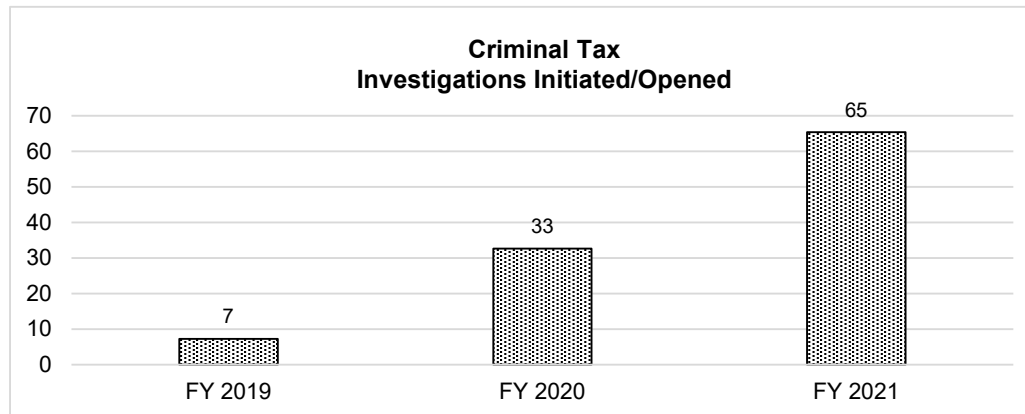
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Team Member Recognition and Engagement, Partnerships, IT Roadmap

1b. What does this program do?

The Criminal Tax Investigation Bureau (CTIB) is responsible for creating and maintaining a climate of voluntary compliance to help citizens and businesses meet their statutory requirements by investigating potential criminal tax violations (sales, use, withholding and income taxes) and issuing summonses to businesses that fail to file and pay sales and withholding taxes in a timely manner. CTIB's investigations often lead to the payment of monies owed without the need to refer cases to prosecuting attorneys for potential criminal charges.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

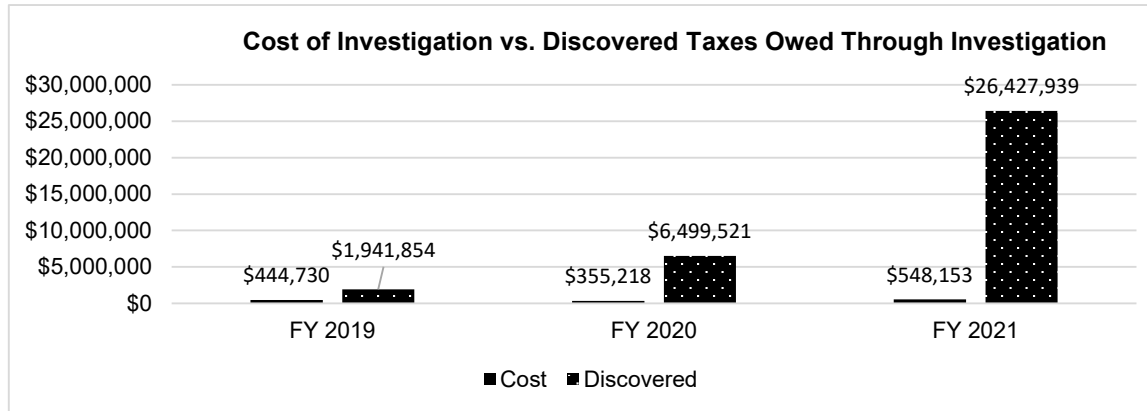
Department of Revenue

HB Section(s): 4.005, 4.020

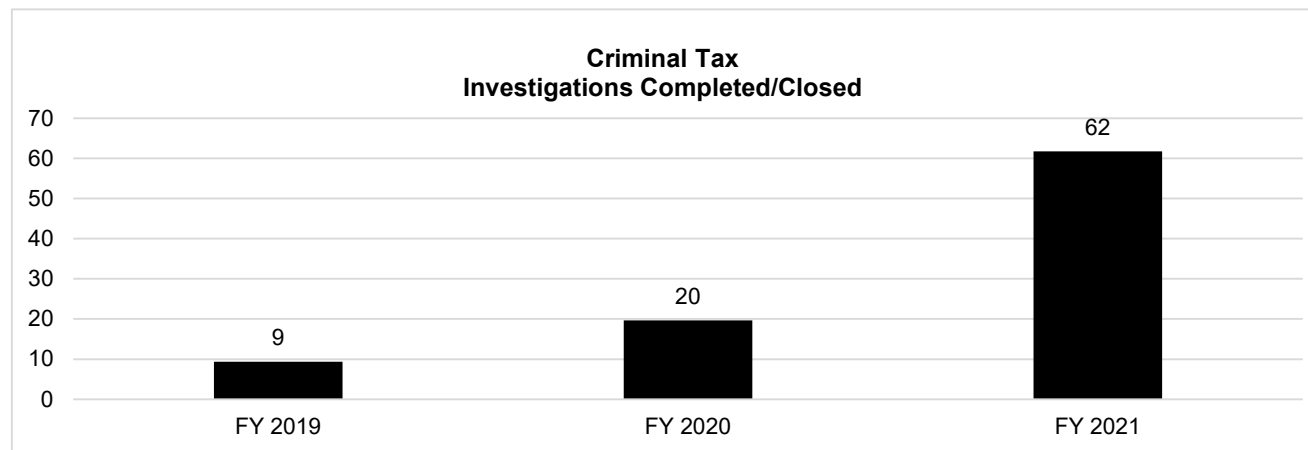
Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.



2c. Provide a measure(s) of the program's impact.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

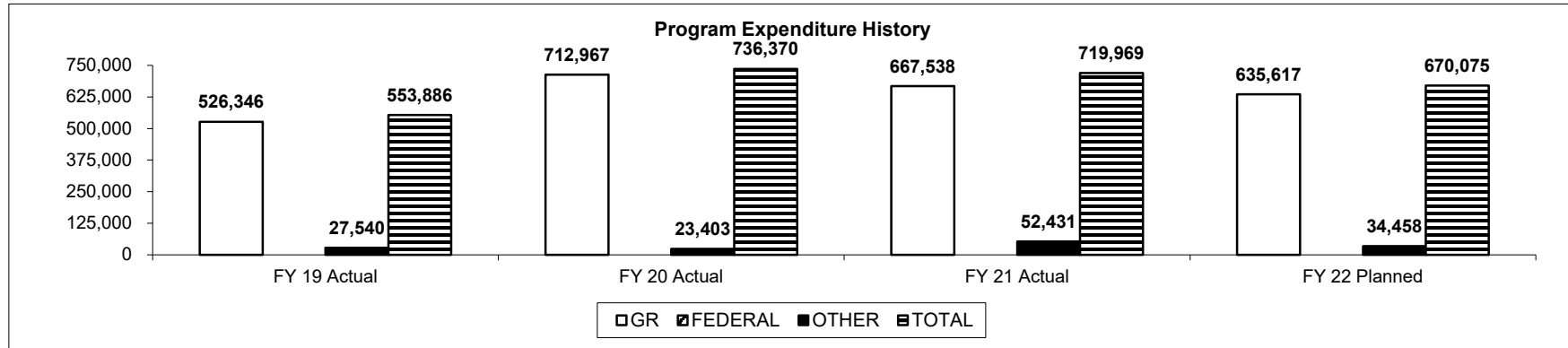
Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Motor Vehicle Commission (0588); Tobacco Control Special Fund ((0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.302 and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

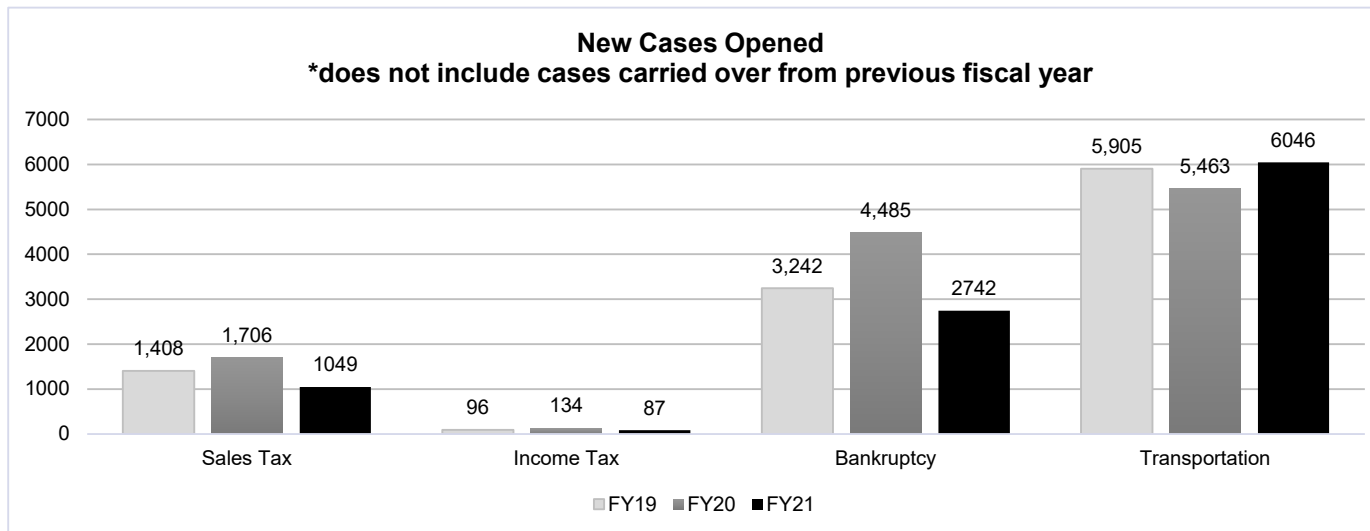
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Partnerships

1b. What does this program do?

The General Counsel's Office (GCO) provides comprehensive legal support to all operational and support divisions in the Department of Revenue to assist the divisions in accomplishing the Department's goals and objectives. GCO attorneys and staff provide legal research and advice for the divisions, defend complex litigation before the Administrative Hearing Commission, Missouri circuit courts and federal bankruptcy courts; work with the Attorney General's Office in defending complex litigation involving the Department; prepare legal analysis on pending legislation; draft and review contracts; draft and review administrative rules; administer the Department's compliance with the Sunshine law; and ensure the Department's compliance with privacy and confidentiality laws. GCO also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle and driver laws. In addition to external investigations, GCO conducts internal audits and investigations of contracted license offices.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

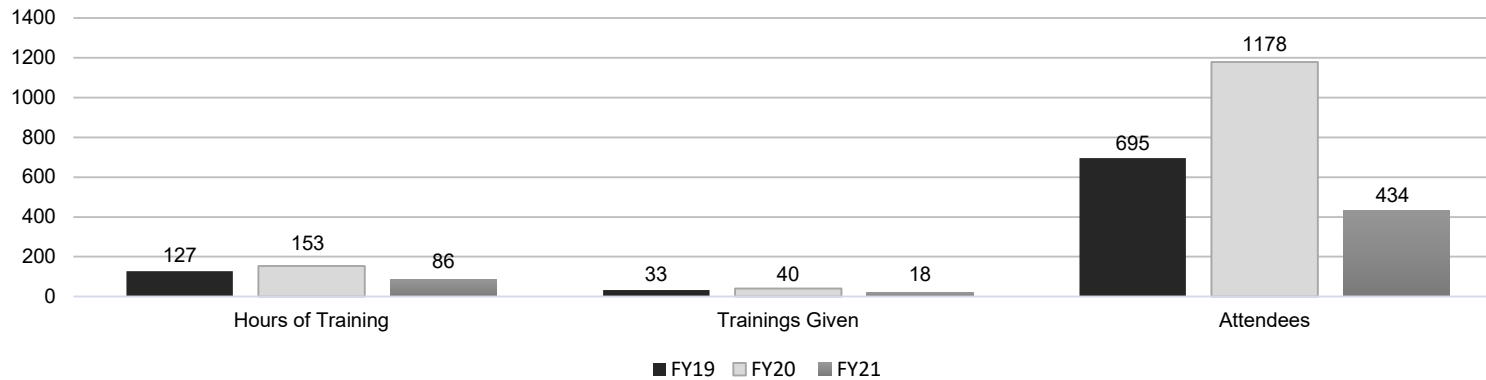
Department of Revenue

HB Section(s): 4.005, 4.02

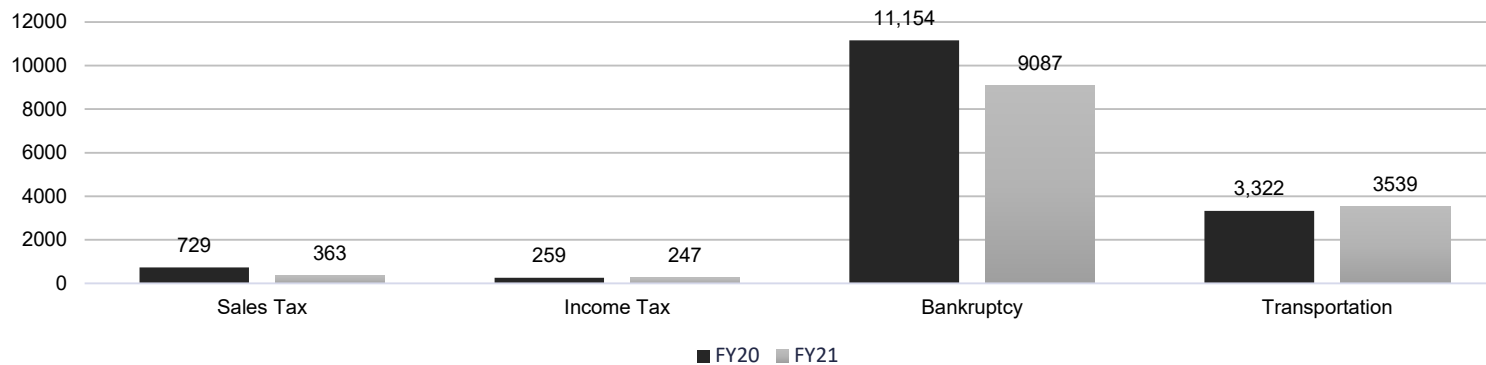
Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

Training Presentations Provided to prosecutors, judges and law enforcement throughout the state



Total Number of Active Cases *as of fiscal year end



PROGRAM DESCRIPTION

Department of Revenue

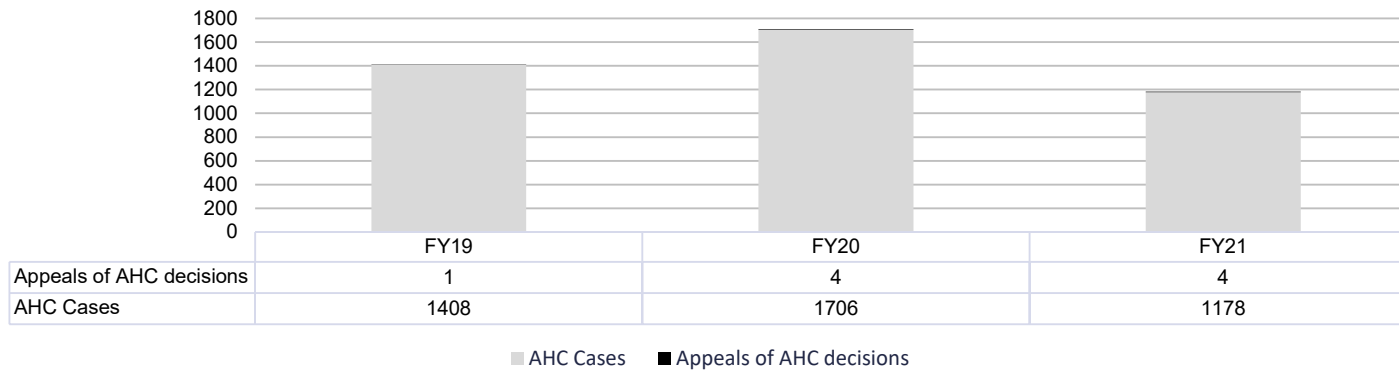
HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

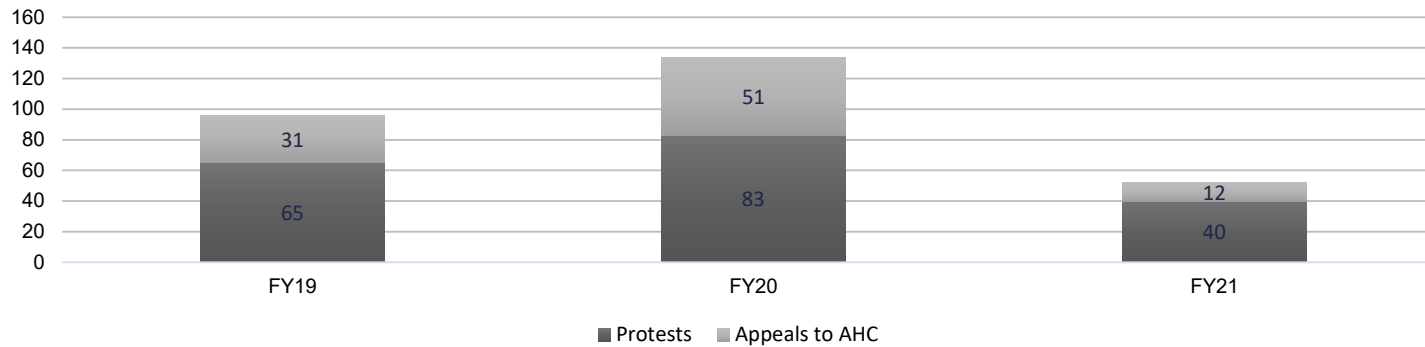
Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.

Sales Tax
New AHC Cases v. New Appeals of AHC Cases



Income Tax
New Protests v. New AHC Appeals



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

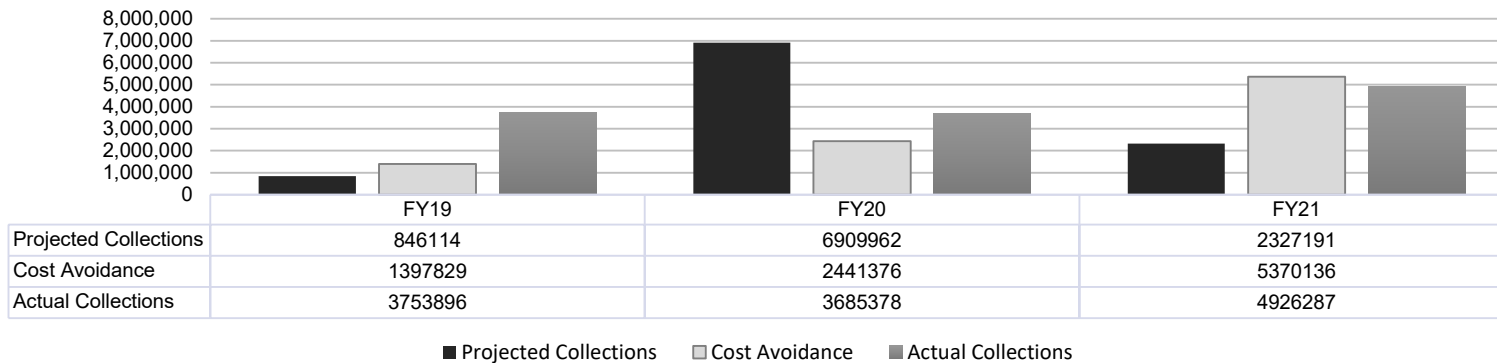
Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

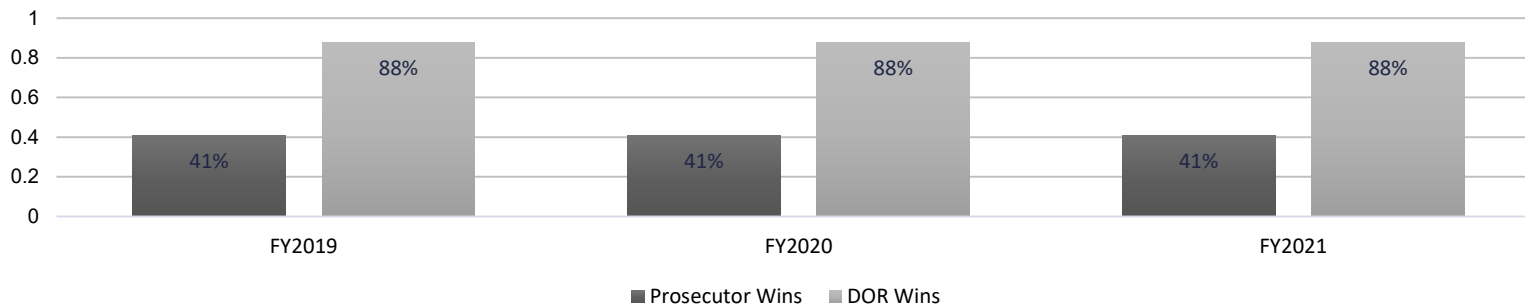
2c. Provide a measure(s) of the program's impact.

The Sales and Income Tax Sections litigate and collect delinquent or disputed taxes and fees owed to the state. The Bankruptcy Unit ensures departmental compliance with bankruptcy code provisions and collects delinquent taxes owed by filing claims in the federal Bankruptcy courts. The Sales and Income Tax Sections also save the state money by successfully defending against claims made for refunds or reductions in taxes and negotiating settlements. "Projected Collections" represents the amount awarded by a tribunal that GCO anticipates will be collected in the future, "Actual Collections" represents actual amount paid to GCO in the fiscal year, and "Cost Avoidance" represents the amount originally claimed for a refund, minus what is actually paid.

Cost Avoidance and Collections for Income Tax, Sales Tax and Bankruptcy Sections



Refusal Case Win Rate



PROGRAM DESCRIPTION

Department of Revenue

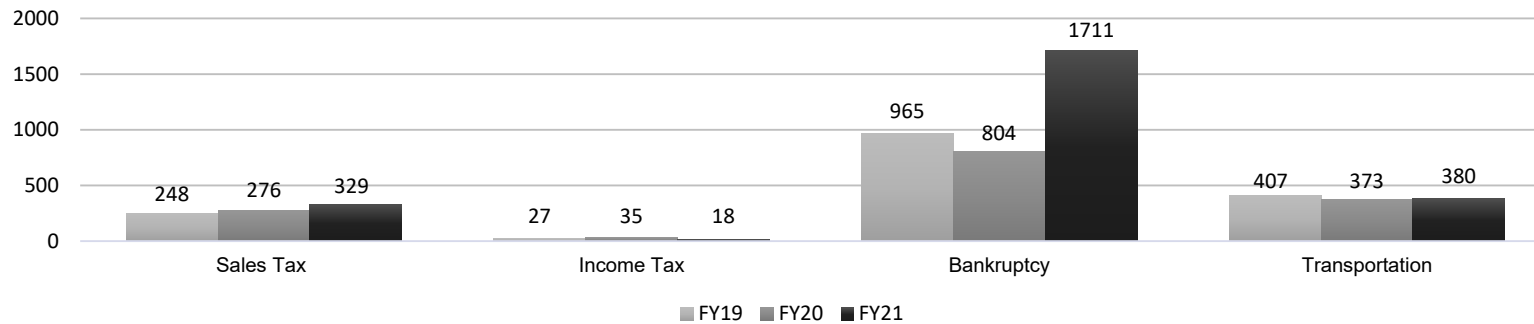
HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

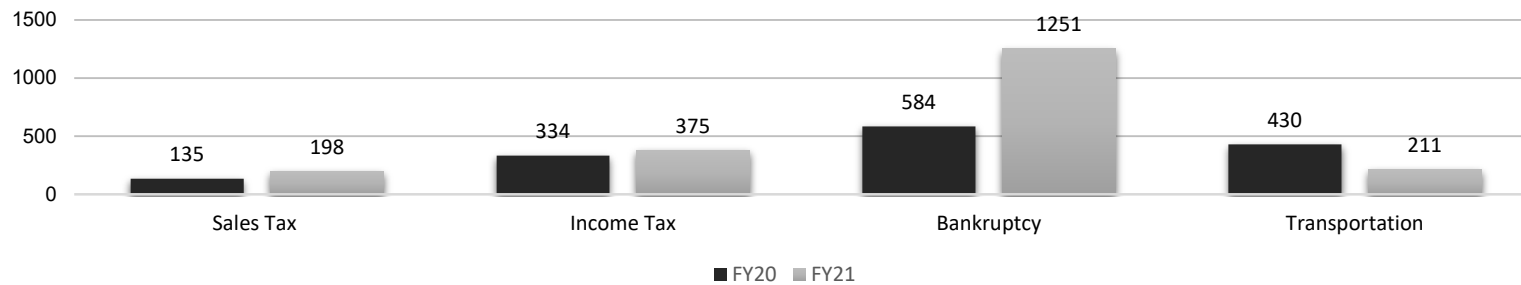
Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.

**Average Number of
Cases Closed per Attorney**



Average Number of Days to Close



PROGRAM DESCRIPTION

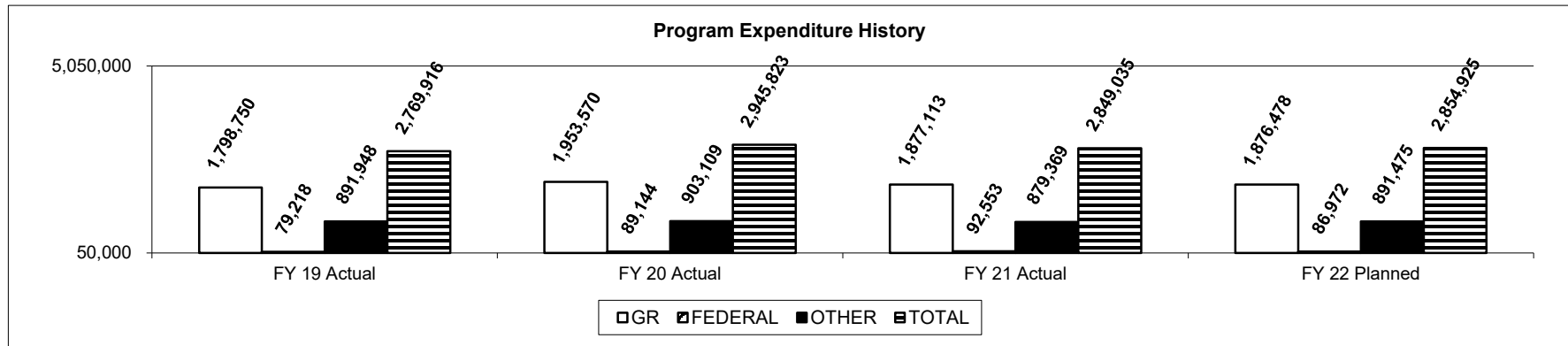
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.302 and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

NEW DECISION ITEM

RANK: 7 OF 17

| | | | |
|--|-------------|-------------|--------|
| Department - Revenue | | Budget Unit | 86130C |
| Division - General Counsel's Office | | | |
| DI Name - Internal Audit and Compliance Incr | DI# 1860005 | HB Section | 4.02 |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | |
|------------------------|---------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 221,337 | 0 | 0 | 221,337 |
| EE | 50,807 | 0 | 0 | 50,807 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 272,144 | 0 | 0 | 272,144 |
| FTE | 4.00 | 0.00 | 0.00 | 4.00 |

| | | | | |
|--------------------|---------|---|---|---------|
| Est. Fringe | 133,380 | 0 | 0 | 133,380 |
|--------------------|---------|---|---|---------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

| FY 2023 Governor's Recommendation | | | | |
|-----------------------------------|---------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 221,337 | 0 | 0 | 221,337 |
| EE | 50,807 | 0 | 0 | 50,807 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 272,144 | 0 | 0 | 272,144 |
| FTE | 4.00 | 0.00 | 0.00 | 4.00 |

| | | | | |
|--------------------|---------|---|---|---------|
| Est. Fringe | 133,380 | 0 | 0 | 133,380 |
|--------------------|---------|---|---|---------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | | | | |
|-------------------------------------|-----------------|--------------------------|-------------------|--------------------------|-----------------------|
| <input type="checkbox"/> | New Legislation | <input type="checkbox"/> | New Program | <input type="checkbox"/> | Fund Switch |
| <input checked="" type="checkbox"/> | Federal Mandate | <input type="checkbox"/> | Program Expansion | <input type="checkbox"/> | Cost to Continue |
| <input type="checkbox"/> | GR Pick-Up | <input type="checkbox"/> | Space Request | <input type="checkbox"/> | Equipment Replacement |
| <input type="checkbox"/> | Pay Plan | <input type="checkbox"/> | Other: | | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue (DOR) receives federal tax information (FTI) from the Internal Revenue Service (IRS) to collect unpaid taxes owed to the state. Using FTI, DOR collected approximately \$195 million in unpaid taxes each fiscal year from 2016 through 2018. To legally receive FTI, an agency must ensure all internal functions, as well as outside contractors, have adequate programs in place to protect unauthorized use, inspection, or disclosure of personal and financial information (IRS Publication 1075).

NEW DECISION ITEM

RANK: 7 OF 17

| | | |
|---|--------------------|-------------------------------|
| Department - Revenue | Budget Unit | <u>86130C</u> |
| Division - General Counsel's Office | | |
| DI Name - Internal Audit and Compliance Incr | DI# 1860005 | HB Section <u>4.02</u> |

The DOR's Internal Audit and Compliance Bureau (IACB) completes audits of contractors every 18 months and rotates between on-site visits and virtual audits. The IRS notified the Department the audits should only be done on-site. In addition, changes to Publication 1075 expands IACB's audit responsibility to include subcontractors. This will require seven additional out-of-state audits. Contractors and subcontractors include 64 county prosecuting attorneys, contracted collection agencies, and hardware/software vendors.

DOR requests additional funding to enable its IACB to perform the required on-site inspections and audits of department contractors and sub-contractors that receive, transmit, process, and/or store federal tax information.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

IACB is responsible for conducting audits of Department systems and processes, 173 contracted license offices, and FTI. IACB does not have sufficient staffing and resources to ensure compliance with the updated inspection requirements of IRS Publication 1075. These inspections and audits are necessary to ensure FTI is properly safeguarded. Failing to perform these inspections could jeopardize the Department's ability to receive FTI and subsequently collect approximately \$195 million in state revenue.

The IRS FTI audits take approximately one year or 900 hours to complete as there is extensive planning and coordination with in-state and out-state contractors and sub-contractors. An Audit Manager will be responsible for scheduling and prioritizing work and evaluating, finalizing and presenting audit findings to senior management. A Supervisor Auditor will review and ensure the compliance and quality of the team's work. Two specialized skilled Lead Auditors will organize and execute the audits required by the IRS.

| | <u>Amount</u> | <u>One-Time</u> | <u>FTE</u> |
|--------------------|---------------|-----------------|------------|
| Personal Services | \$221,337 | | 4.00 |
| Travel (In-State) | \$10,913 | | |
| Travel (Out-State) | \$25,422 | | |
| Supplies/Licenses | \$14,472 | 10,964.00 | |
| | \$272,144 | 10,964.00 | 4.00 |

NEW DECISION ITEM

RANK: 7 OF 17

| | | |
|--|-------------|------------|
| Department - Revenue | Budget Unit | 86130C |
| Division - General Counsel's Office | | |
| DI Name - Internal Audit and Compliance Incr | DI# 1860005 | HB Section |
| | | 4.02 |

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | | |
| Total PS | 221,337 | 4.0 | | | | | 221,337 | 4.0 | |
| | 221,337 | 4.0 | 0 | 0.0 | 0 | 0.0 | 221,337 | 4.0 | 0 |
| 140 - Travel, In-state | 10,913 | | | | | | 10,913 | | |
| 160 - Travel, Out-state | 25,422 | | | | | | 25,422 | | |
| 190- Supplies | 14,472 | | | | | | 14,472 | | 10,964 |
| Total EE | 50,807 | | 0 | | 0 | | 50,807 | | 10,964 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 272,144 | 4.0 | 0 | 0.0 | 0 | 0.0 | 272,144 | 4.0 | 10,964 |

NEW DECISION ITEM

RANK: 7 OF 17

| | | | | | | | | | |
|--|---------------|---------------|----------------|----------------|------------------|------------------|------------------|------------------|---------------------|
| Department - Revenue | | | Budget Unit | | 86130C | | | | |
| Division - General Counsel's Office | | | | | | | | | |
| DI Name - Internal Audit and Compliance Incr | | DI# 1860005 | HB Section | | 4.02 | | | | |
| | | | | | | | | | |
| | Gov Rec GR | Gov Rec GR | Gov Rec FED | Gov Rec FED | Gov Rec OTHER | Gov Rec OTHER | Gov Rec TOTAL | Gov Rec TOTAL | Gov Rec One-Time |
| Budget Object Class/Job Class | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| | | | | | | | 0 | | |
| 100-Salaries | 221,337 | 4.0 | | | | | 221,337 | 4.0 | |
| Total PS | 221,337 | 4.0 | 0 | 0.0 | 0 | 0.0 | 221,337 | 4.0 | 0 |
| | | | | | | | | | |
| 140 - Travel, In-state | 10,913 | | | | | | 10,913 | | |
| 160 - Travel, Out-state | 25,422 | | | | | | 25,422 | | |
| 190- Supplies | 14,472 | | | | | | 14,472 | | 10,964 |
| Total EE | 50,807 | | 0 | | 0 | | 50,807 | | 10,964 |
| | | | | | | | | | |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| | | | | | | | | | |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| | | | | | | | | | |
| Grand Total | 272,144 | 4.0 | 0 | 0.0 | 0 | 0.0 | 272,144 | 4.0 | 10,964 |

NEW DECISION ITEM

RANK: 7 OF 17

| | |
|--|---------------------------|
| Department - Revenue | Budget Unit <u>86130C</u> |
| Division - General Counsel's Office | |
| DI Name - Internal Audit and Compliance Incr | HB Section <u>4.02</u> |
| DI# 1860005 | |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

Number of contractor/subcontractor audits

6b. Provide a measure(s) of the program's quality.

Number of findings per audit
Number meeting IRS Publication 1075 requirements

6c. Provide a measure(s) of the program's impact.

Use findings to better identify performance, operational efficiencies, and compliance enhancements

6d. Provide a measure(s) of the program's efficiency.

Number of audits per Auditor
Time to complete audit

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

The performance measures will be tracked by IACB management. The addition of 4 FTE will allow management to ensure compliance with the IRS Publication 1075.

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | |
| Internal Audit Prog Increase - 1860005 | | | | | | | | |
| LEAD AUDITOR | 0 | 0.00 | 0 | 0.00 | 100,931 | 2.00 | 100,931 | 2.00 |
| AUDITOR SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 55,406 | 1.00 | 55,406 | 1.00 |
| AUDITOR MANAGER | 0 | 0.00 | 0 | 0.00 | 65,000 | 1.00 | 65,000 | 1.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 221,337 | 4.00 | 221,337 | 4.00 |
| TRAVEL, IN-STATE | 0 | 0.00 | 0 | 0.00 | 10,913 | 0.00 | 10,913 | 0.00 |
| TRAVEL, OUT-OF-STATE | 0 | 0.00 | 0 | 0.00 | 25,422 | 0.00 | 25,422 | 0.00 |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 14,472 | 0.00 | 14,472 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 50,807 | 0.00 | 50,807 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$272,144 | 4.00 | \$272,144 | 4.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$272,144 | 4.00 | \$272,144 | 4.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 1,359,245 | 33.37 | 1,375,523 | 38.49 | 1,375,523 | 38.49 | 1,375,523 | 38.49 |
| DEPT OF REVENUE | 23,704 | 0.58 | 57,687 | 1.74 | 57,687 | 1.74 | 57,687 | 1.74 |
| CHILD SUPPORT ENFORCEMENT FUND | 16,962 | 0.40 | 27,754 | 0.88 | 27,754 | 0.88 | 27,754 | 0.88 |
| TOTAL - PS | 1,399,911 | 34.35 | 1,460,964 | 41.11 | 1,460,964 | 41.11 | 1,460,964 | 41.11 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 301,256 | 0.00 | 318,618 | 0.00 | 318,618 | 0.00 | 318,618 | 0.00 |
| DEPT OF REVENUE | 1,645,149 | 0.00 | 3,470,006 | 0.00 | 3,470,006 | 0.00 | 3,470,006 | 0.00 |
| CHILD SUPPORT ENFORCEMENT FUND | 972,965 | 0.00 | 1,462,900 | 0.00 | 1,462,900 | 0.00 | 1,462,900 | 0.00 |
| TOTAL - EE | 2,919,370 | 0.00 | 5,251,524 | 0.00 | 5,251,524 | 0.00 | 5,251,524 | 0.00 |
| TOTAL | 4,319,281 | 34.35 | 6,712,488 | 41.11 | 6,712,488 | 41.11 | 6,712,488 | 41.11 |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 13,621 | 0.00 | 13,621 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 571 | 0.00 | 571 | 0.00 |
| CHILD SUPPORT ENFORCEMENT FUND | 0 | 0.00 | 0 | 0.00 | 274 | 0.00 | 274 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 14,466 | 0.00 | 14,466 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 14,466 | 0.00 | 14,466 | 0.00 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 131,467 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,055 | 0.00 |
| CHILD SUPPORT ENFORCEMENT FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,501 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 140,023 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 140,023 | 0.00 |
| GRAND TOTAL | \$4,319,281 | 34.35 | \$6,712,488 | 41.11 | \$6,726,954 | 41.11 | \$6,866,977 | 41.11 |

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CORE DECISION ITEM

| | | |
|-----------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86135C |
| Division of Administration | | |
| Core | HB Section | 4.025 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|------------------|------------------|------------------|------------------|--|------------------|------------------|------------------|------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 1,375,523 | 57,687 | 27,754 | 1,460,964 | PS | 1,375,523 | 57,687 | 27,754 | 1,460,964 |
| EE | 318,618 | 3,470,006 | 1,462,900 | 5,251,524 | EE | 318,618 | 3,470,006 | 1,462,900 | 5,251,524 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 1,694,141 | 3,527,693 | 1,490,654 | 6,712,488 | Total | 1,694,141 | 3,527,693 | 1,490,654 | 6,712,488 |
| FTE | 38.49 | 1.74 | 0.88 | 41.11 | FTE | 38.49 | 1.74 | 0.88 | 41.11 |
| Est. Fringe | 1,030,612 | 45,083 | 22,325 | 1,098,020 | Est. Fringe | 1,030,612 | 45,083 | 22,325 | 1,098,020 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Child Support Enforcement Fund (0169)

Other Funds: Child Support Enforcement Fund (0169)

2. CORE DESCRIPTION

The Administration Division includes three programs and the Office of the Director. The three administrative programs provide support functions to increase the effectiveness of tax revenue collections and motor vehicle and driver licensing programs. This Division leads these three programs and the Department's operational excellence initiatives, including continuous improvement initiatives and performance data analytics.

The Office of the Director sets strategy and action plans, builds internal expertise, shapes policy, and directs operational performance. The Office of the Director also handles legislative inquiries and proposals, manages press inquiries and internal and external communications, including social media and website content and educational videos; and assists with community outreach efforts.

The Human Resources and Total Rewards program provides support to all team members in the areas of human resources initiatives, payroll process, policy, employment law guidance, recruitment, and team member professional development.

The Financial Services program is responsible for providing services to the divisions in the areas of budget, procurement, and accounts receivable/payables. This program manages the deposit and cashing of state and non-state revenues for the Department and from other governmental agencies. This program provides strong internal controls by performing reconciliations and reviews, and preparing financial statements and reports.

CORE DECISION ITEM

| | |
|-----------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>86135C</u> |
| Division of Administration | |
| Core | HB Section <u>4.025</u> |

The General Services program provides services and support in the areas of incoming and outgoing mail processing; record archiving; supply ordering; license plate, tab, and other inventory distribution; delivery services; and liaison for facility leasing.

The Division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the Division administers the contract that receipts and disburses child support payments. The DSS is responsible for the grant application award and administration. The cost is split between the federal (66 percent) and state (34 percent) government funds. The DOR reports its cost to DSS quarterly.

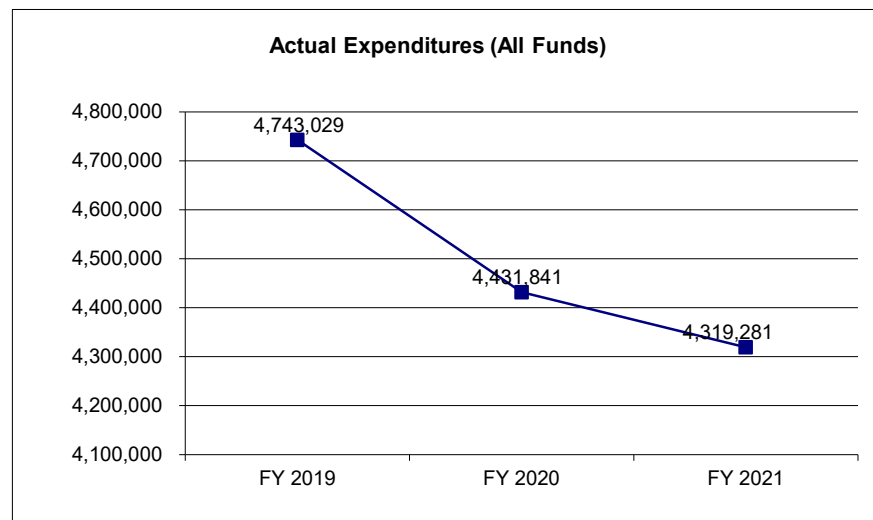
Additional divisional costs are included in the Highway Collections budget unit.

3. PROGRAM LISTING (list programs included in this core funding)

Administration/Postage

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 7,009,703 | 7,421,771 | 6,794,735 | 6,712,488 |
| Less Reverted (All Funds) | (6,340) | (53,357) | (53,317) | |
| Less Restricted (All Funds)* | | (50,000) | | |
| Budget Authority (All Funds) | 7,003,363 | 7,318,414 | 6,741,418 | 6,712,488 |
| Actual Expenditures (All Funds) | 4,743,029 | 4,431,841 | 4,319,281 | |
| Unexpended (All Funds) | 2,260,334 | 2,886,573 | 2,422,137 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 2,654 | 83,373 | 63,415 | |
| Federal | 1,377,657 | 1,736,307 | 1,858,269 | |
| Other | 880,023 | 1,066,893 | 500,453 | |



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

- (1) Additional divisional costs are included in the Department's Highway Collections budget unit.
- (2) Federal and Other funds lapse relate to the Child Support Enforcement collection services contract.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
ADMINISTRATION DIVISION**

5. CORE RECONCILIATION DETAIL

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----|------|--|-------------------------|--------------|------------------|------------------|------------------|------------------|--|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | PS | 41.11 | 1,375,523 | 57,687 | 27,754 | 1,460,964 | |
| | | | | EE | 0.00 | 318,618 | 3,470,006 | 1,462,900 | 5,251,524 | |
| | | | | Total | 41.11 | 1,694,141 | 3,527,693 | 1,490,654 | 6,712,488 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| Core Reallocation | 317 | 1751 | | PS | 0.00 | 0 | 0 | 0 | | 0 Reallocate job classes and E&E to accurately reflect spending. |
| NET DEPARTMENT CHANGES | | | | | 0.00 | 0 | 0 | 0 | 0 | |
| DEPARTMENT CORE REQUEST | | | | | | | | | | |
| | | | | PS | 41.11 | 1,375,523 | 57,687 | 27,754 | 1,460,964 | |
| | | | | EE | 0.00 | 318,618 | 3,470,006 | 1,462,900 | 5,251,524 | |
| | | | | Total | 41.11 | 1,694,141 | 3,527,693 | 1,490,654 | 6,712,488 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | | |
| | | | | PS | 41.11 | 1,375,523 | 57,687 | 27,754 | 1,460,964 | |
| | | | | EE | 0.00 | 318,618 | 3,470,006 | 1,462,900 | 5,251,524 | |
| | | | | Total | 41.11 | 1,694,141 | 3,527,693 | 1,490,654 | 6,712,488 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 1,690 | 0.06 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| OFFICE SUPPORT ASSISTANT | 2,088 | 0.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 1,160 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN I | 7,853 | 0.29 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN II | 3,671 | 0.12 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN III | 788 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN IV | 682 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STOREKEEPER I | 236 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STOREKEEPER II | 267 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SUPPLY MANAGER I | 636 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PROCUREMENT OFCR II | 808 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNT CLERK II | 389 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT I | 1,176 | 0.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT II | 736 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT III | 731 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING SPECIALIST II | 1,373 | 0.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING TECHNICIAN | 1,260 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST I | 573 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST II | 668 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| HUMAN RELATIONS OFCR II | 746 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL ANAL II | 603 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION COOR | 792 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ECONOMIST (OA/REVENUE) | 3,260 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TRAINING TECH I | 1,087 | 0.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE I | 1,774 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 2,064 | 0.05 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL CLERK | 2,164 | 0.06 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL II | 268 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL III | 288 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTOR VEHICLE DRIVER | 1,561 | 0.05 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE SECTION SUPV | 258 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH I | 1,999 | 0.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| REVENUE PROCESSING TECH II | 191 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH III | 1,300 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| FACILITIES OPERATIONS MGR B1 | 1,061 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 3,939 | 0.06 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| HUMAN RESOURCES MGR B1 | 1,161 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE MANAGER, BAND 1 | 1,178 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 18,678 | 0.14 | 22,280 | 0.40 | 22,280 | 0.40 | 22,280 | 0.40 |
| DESIGNATED PRINCIPAL ASST DEPT | 113,998 | 1.31 | 128,015 | 2.14 | 128,015 | 2.14 | 128,015 | 2.14 |
| DIVISION DIRECTOR | 23,857 | 0.28 | 34,806 | 0.37 | 34,806 | 0.37 | 34,806 | 0.37 |
| DESIGNATED PRINCIPAL ASST DIV | 45,487 | 0.55 | 20,341 | 0.20 | 20,341 | 0.20 | 20,341 | 0.20 |
| SPECIAL ASST OFFICIAL & ADMSTR | 24,407 | 0.38 | 25,921 | 0.40 | 25,921 | 0.40 | 25,921 | 0.40 |
| SPECIAL ASST OFFICE & CLERICAL | 30,191 | 0.76 | 32,102 | 0.78 | 32,102 | 0.78 | 32,102 | 0.78 |
| ADMIN SUPPORT ASSISTANT | 314,709 | 11.03 | 326,427 | 15.28 | 326,427 | 15.28 | 326,427 | 15.28 |
| LEAD ADMIN SUPPORT ASSISTANT | 39,607 | 1.30 | 67,637 | 1.50 | 67,637 | 1.50 | 67,637 | 1.50 |
| ADMIN SUPPORT PROFESSIONAL | 56,504 | 1.37 | 57,303 | 1.38 | 57,303 | 1.38 | 57,303 | 1.38 |
| ADMINISTRATIVE MANAGER | 49,107 | 0.77 | 53,208 | 0.76 | 53,208 | 0.76 | 53,208 | 0.76 |
| ASSOCIATE CUSTOMER SERVICE REP | 61,595 | 2.36 | 48,018 | 1.36 | 48,018 | 1.36 | 48,018 | 1.36 |
| CUSTOMER SERVICE REP | 1,088 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 1,300 | 0.04 | 44,691 | 1.62 | 44,691 | 1.62 | 44,691 | 1.62 |
| CUSTOMER SERVICE MANAGER | 5,942 | 0.15 | 42,012 | 1.00 | 42,012 | 1.00 | 42,012 | 1.00 |
| RESEARCH/DATA ASSISTANT | 3,278 | 0.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 54,098 | 1.25 | 12,803 | 0.20 | 12,803 | 0.20 | 12,803 | 0.20 |
| STORES/WAREHOUSE ASSISTANT | 384 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STORES/WAREHOUSE ASSOCIATE | 5,878 | 0.18 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STORES/WAREHOUSE SUPERVISOR | 14,630 | 0.36 | 15,412 | 0.38 | 15,412 | 0.38 | 15,412 | 0.38 |
| PUBLIC RELATIONS SPECIALIST | 667 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC RELATIONS COORDINATOR | 5,311 | 0.11 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STAFF DEVELOPMENT TRAINER | 14,825 | 0.37 | 34,862 | 0.70 | 34,862 | 0.70 | 34,862 | 0.70 |
| ACCOUNTS ASSISTANT | 8,161 | 0.27 | 11,549 | 0.38 | 11,549 | 0.38 | 11,549 | 0.38 |
| SENIOR ACCOUNTS ASSISTANT | 98,975 | 2.74 | 80,176 | 4.06 | 80,176 | 4.06 | 80,176 | 4.06 |
| ACCOUNTANT | 28,828 | 0.62 | 45,503 | 1.00 | 45,503 | 1.00 | 45,503 | 1.00 |
| SENIOR ACCOUNTANT | 16,813 | 0.35 | 18,838 | 0.38 | 18,838 | 0.38 | 18,838 | 0.38 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| ACCOUNTANT MANAGER | 91,867 | 1.43 | 76,042 | 1.14 | 76,042 | 1.14 | 76,042 | 1.14 |
| ECONOMIST | 74,989 | 0.96 | 79,031 | 1.00 | 79,031 | 1.00 | 79,031 | 1.00 |
| PROCUREMENT SPECIALIST | 16,974 | 0.33 | 19,692 | 0.38 | 19,692 | 0.38 | 19,692 | 0.38 |
| HUMAN RESOURCES ASSISTANT | 44,721 | 1.34 | 42,547 | 1.38 | 42,547 | 1.38 | 42,547 | 1.38 |
| HUMAN RESOURCES GENERALIST | 10,138 | 0.27 | 50,085 | 1.38 | 50,085 | 1.38 | 50,085 | 1.38 |
| HUMAN RESOURCES SPECIALIST | 14,869 | 0.33 | 18,639 | 0.40 | 18,639 | 0.40 | 18,639 | 0.40 |
| HUMAN RESOURCES MANAGER | 25,537 | 0.39 | 28,344 | 0.38 | 28,344 | 0.38 | 28,344 | 0.38 |
| NETWORK INFRASTRUCTURE TECH | 8,318 | 0.24 | 12,312 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| DRIVER | 17,819 | 0.63 | 12,368 | 0.38 | 12,368 | 0.38 | 12,368 | 0.38 |
| SPECIALIZED TRADES WORKER | 3,882 | 0.11 | 0 | 0.00 | 12,312 | 0.38 | 12,312 | 0.38 |
| TOTAL - PS | 1,399,911 | 34.35 | 1,460,964 | 41.11 | 1,460,964 | 41.11 | 1,460,964 | 41.11 |
| TRAVEL, IN-STATE | 0 | 0.00 | 7,814 | 0.00 | 7,814 | 0.00 | 7,814 | 0.00 |
| TRAVEL, OUT-OF-STATE | 0 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 458,584 | 0.00 | 804,959 | 0.00 | 704,959 | 0.00 | 704,959 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 8,827 | 0.00 | 17,700 | 0.00 | 17,700 | 0.00 | 17,700 | 0.00 |
| COMMUNICATION SERV & SUPP | 1,289 | 0.00 | 6,373 | 0.00 | 6,373 | 0.00 | 6,373 | 0.00 |
| PROFESSIONAL SERVICES | 2,305,555 | 0.00 | 4,363,122 | 0.00 | 4,363,122 | 0.00 | 4,363,122 | 0.00 |
| HOUSEKEEPING & JANITORIAL SERV | 46 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| M&R SERVICES | 103,205 | 0.00 | 35,000 | 0.00 | 135,000 | 0.00 | 135,000 | 0.00 |
| COMPUTER EQUIPMENT | 2,866 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| OFFICE EQUIPMENT | 21,768 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| OTHER EQUIPMENT | 14,988 | 0.00 | 5,001 | 0.00 | 5,001 | 0.00 | 5,001 | 0.00 |
| PROPERTY & IMPROVEMENTS | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 50 | 0.00 | 50 | 0.00 | 50 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| MISCELLANEOUS EXPENSES | 2,242 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| TOTAL - EE | 2,919,370 | 0.00 | 5,251,524 | 0.00 | 5,251,524 | 0.00 | 5,251,524 | 0.00 |
| GRAND TOTAL | \$4,319,281 | 34.35 | \$6,712,488 | 41.11 | \$6,712,488 | 41.11 | \$6,712,488 | 41.11 |
| GENERAL REVENUE | \$1,660,501 | 33.37 | \$1,694,141 | 38.49 | \$1,694,141 | 38.49 | \$1,694,141 | 38.49 |
| FEDERAL FUNDS | \$1,668,853 | 0.58 | \$3,527,693 | 1.74 | \$3,527,693 | 1.74 | \$3,527,693 | 1.74 |
| OTHER FUNDS | \$989,927 | 0.40 | \$1,490,654 | 0.88 | \$1,490,654 | 0.88 | \$1,490,654 | 0.88 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

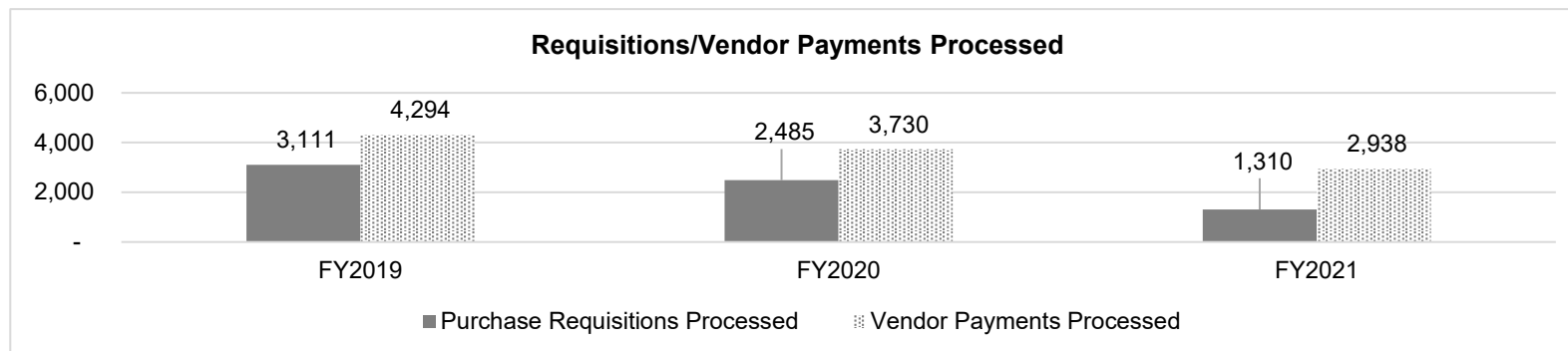
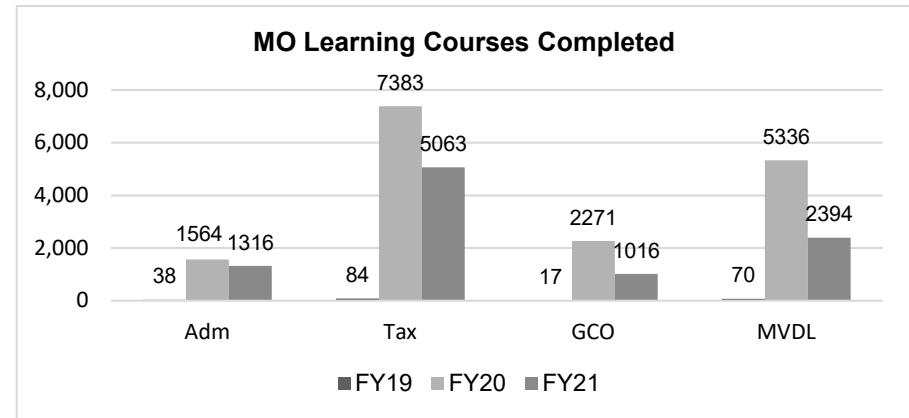
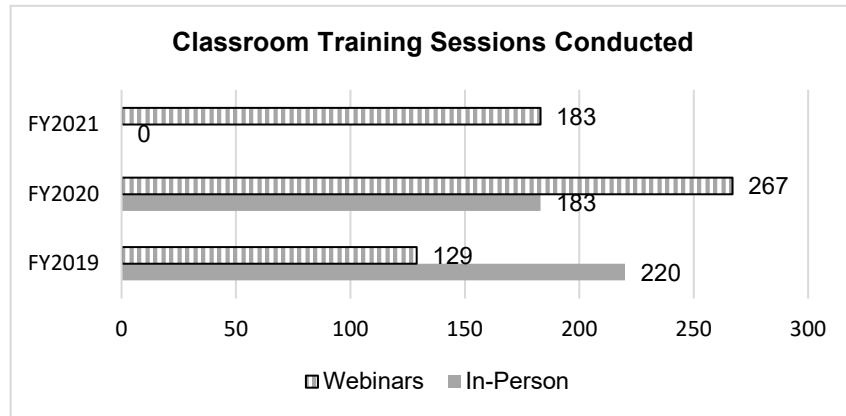
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Partnerships, Employee Recognition and Engagement.

1b. What does this program do?

The Administration Division provides administrative support and executive leadership to help all department divisions by enabling them to focus on their primary responsibilities with effective communication strategies, human resource and payroll processing, professional development initiatives, financial and general services.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

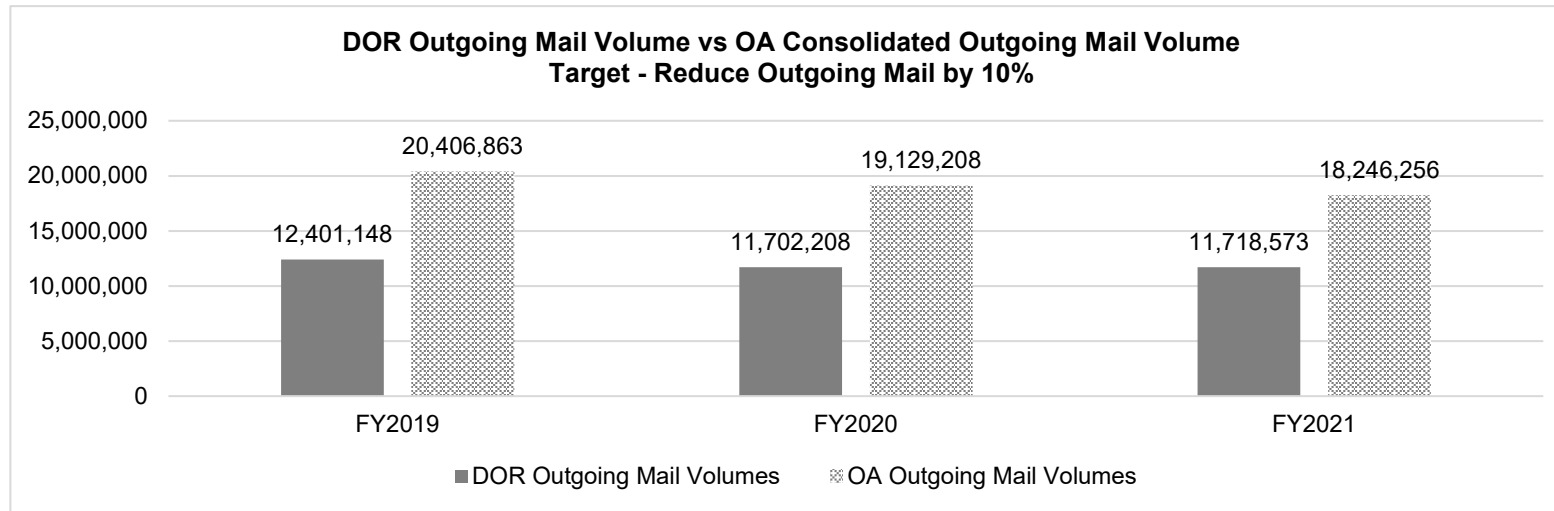
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

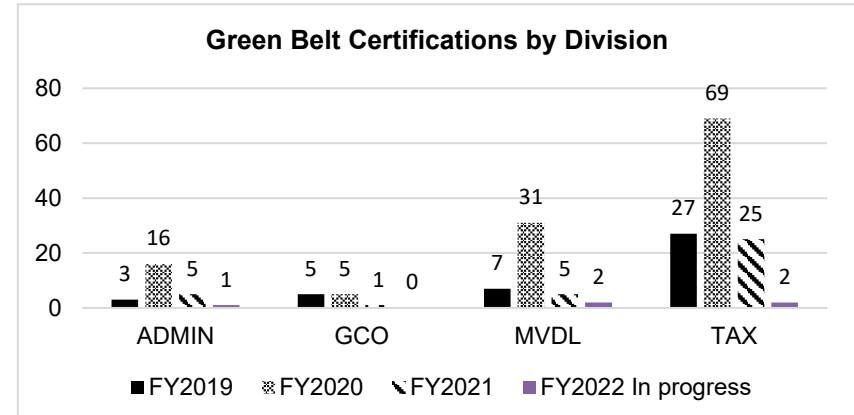
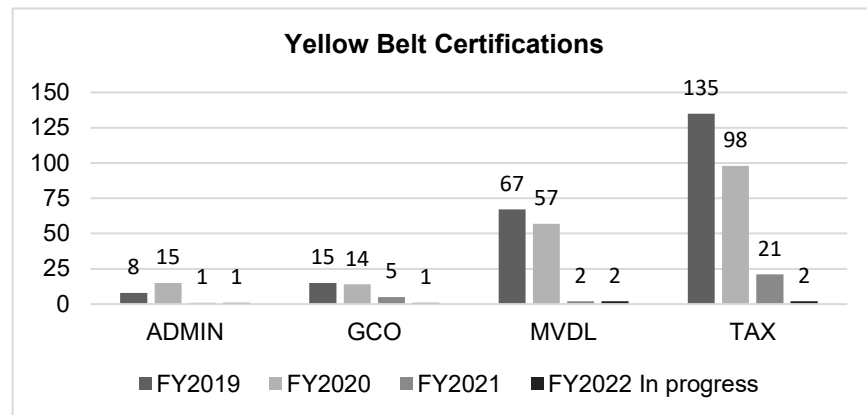
Program is found in the following core budget(s): Administration/Postage

2a. Provide an activity measure(s) for the program (cont).



2b. Provide a measure(s) of the program's quality.

The Department of Revenue's goal is to create a pool of certified professionals that are ready, willing and able to lead teams, projects and DOR initiatives.



PROGRAM DESCRIPTION

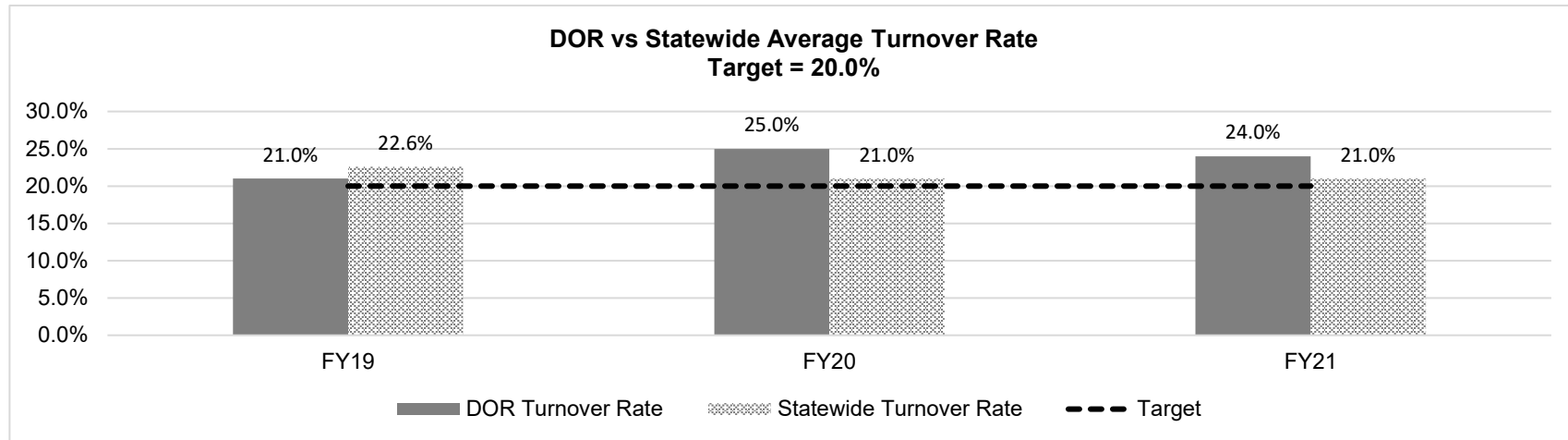
Department of Revenue

HB Section(s): 4.005 and 4.025

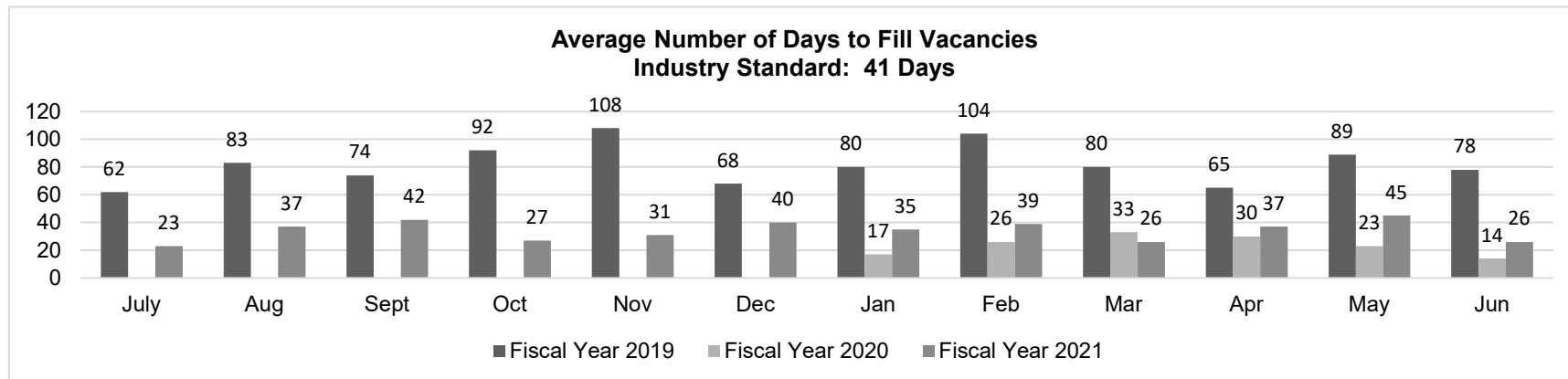
Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

2c. Provide a measure(s) of the program's impact.



2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

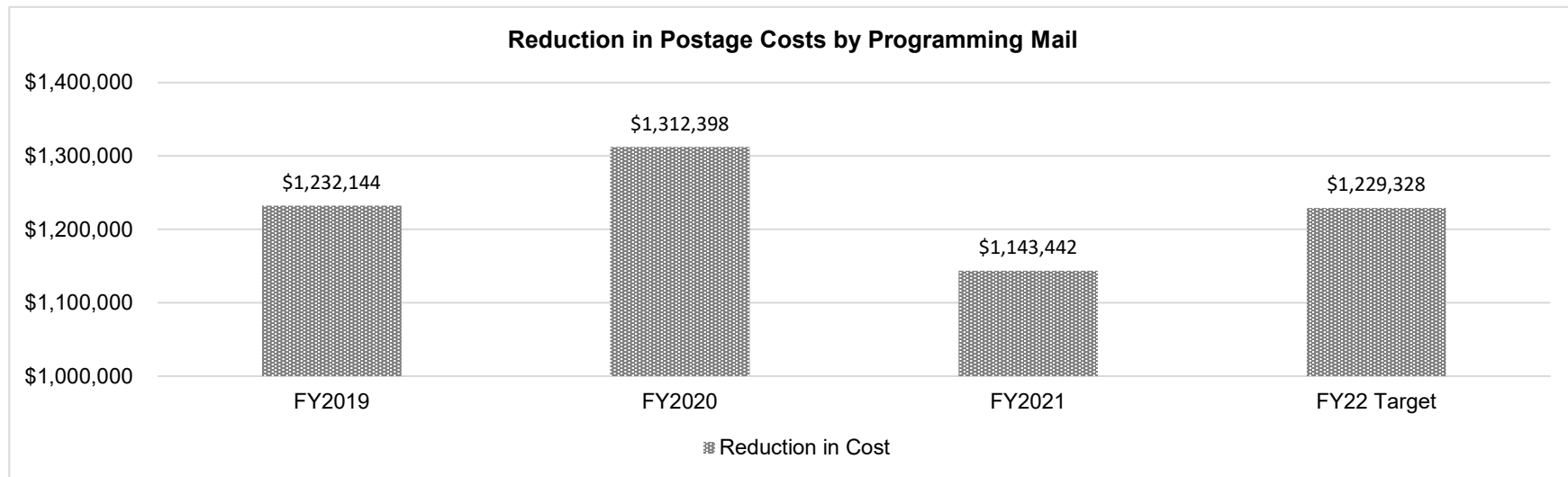
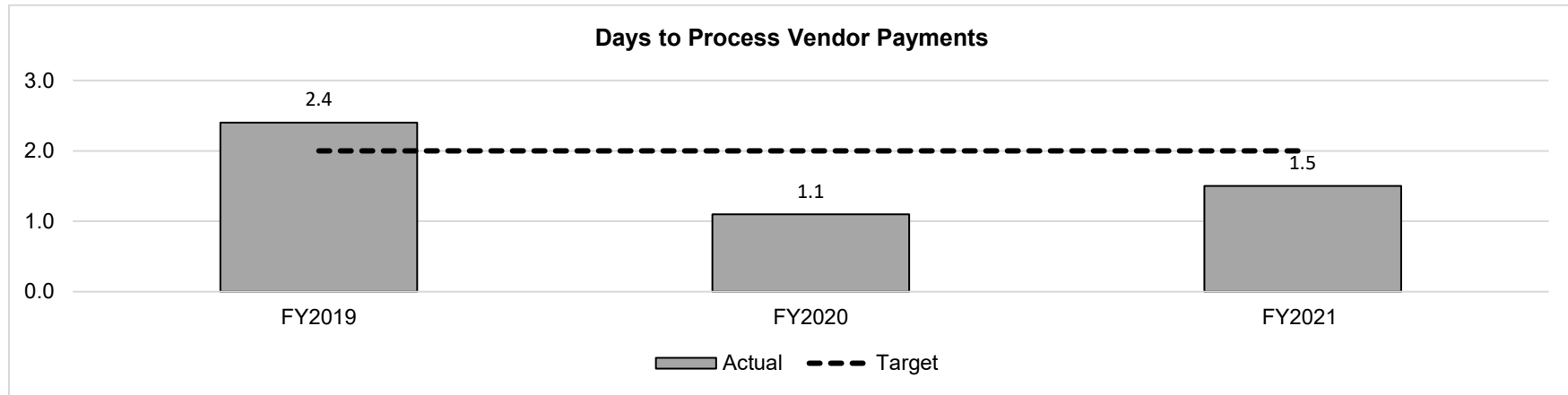
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

2d. Provide a measure(s) of the program's efficiency (cont).



The Department programs its outgoing mail to take advantage of United State Postal Service postage discounts.

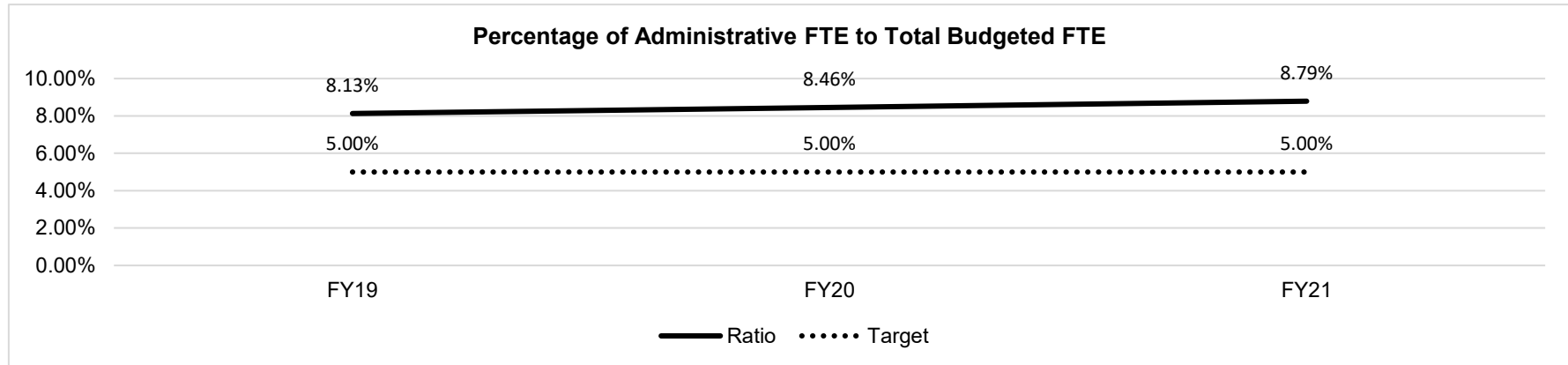
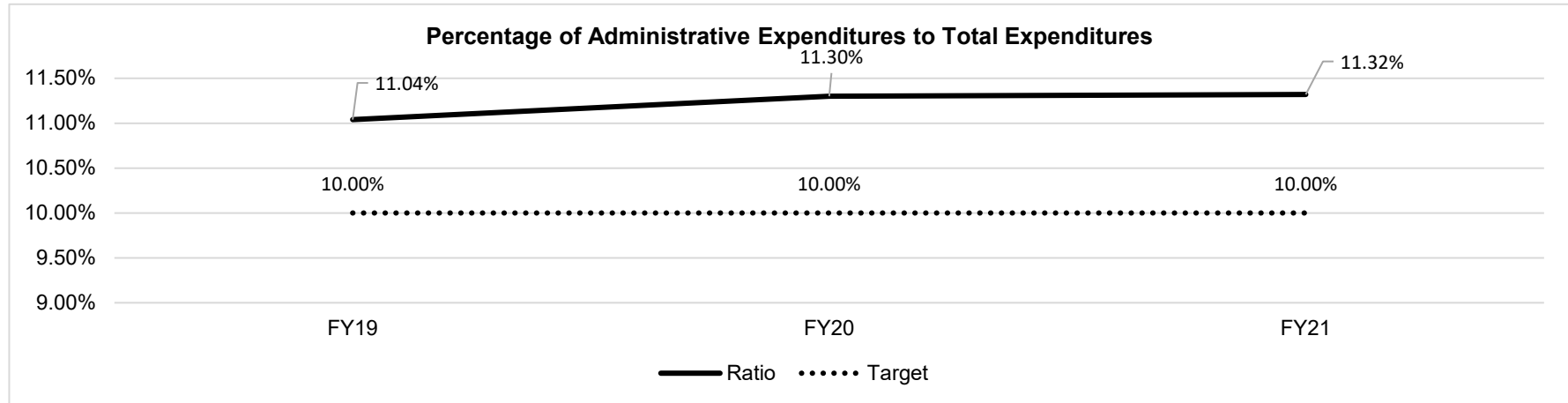
PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage



PROGRAM DESCRIPTION

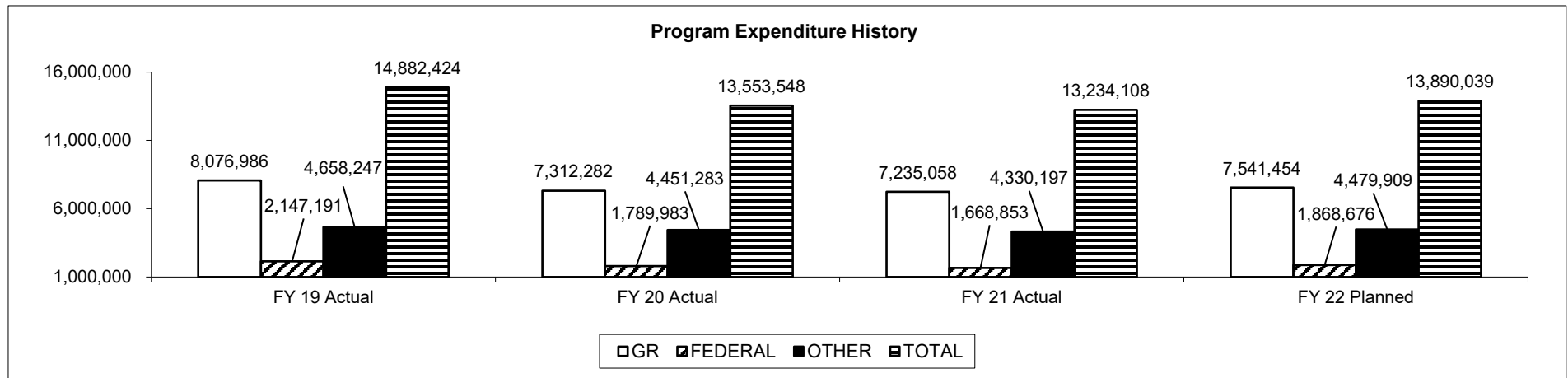
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



Includes Postage expenditures

4. What are the sources of the "Other " funds?

Child Support Enforcement (0169); Health Initiatives (0275); Conservation Commission (0609); Motor Vehicle Commission (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22; Chapters 32, 136, 142, 143, 144, 147, 154, 301, 302, and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

Costs to transact child support IV-D payments are paid 66 percent by federal funds and 34 percent by state funds. Sixty-six percent federal financial participation is available for Non-IV-D transactions costs when the case includes a support order initially issued in Missouri on or after January 1, 1994, and an income withholding is in place.

7. Is this a federally mandated program? If yes, please explain.

Federal requirements as specified in P.L.93-647 and 45 CRF, Section 303.20

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| POSTAGE | | | | | | | | |
| CORE | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 2,951,720 | 0.00 | 3,043,011 | 0.00 | 3,043,011 | 0.00 | 3,043,011 | 0.00 |
| HEALTH INITIATIVES | 5,212 | 0.00 | 5,373 | 0.00 | 5,373 | 0.00 | 5,373 | 0.00 |
| MOTOR VEHICLE COMMISSION | 44,029 | 0.00 | 44,029 | 0.00 | 44,029 | 0.00 | 44,029 | 0.00 |
| CONSERVATION COMMISSION | 1,343 | 0.00 | 1,343 | 0.00 | 1,343 | 0.00 | 1,343 | 0.00 |
| TOTAL - EE | 3,002,304 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 |
| TOTAL | 3,002,304 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 |
| Postage Rate Increase - 1860003 | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 190,560 | 0.00 | 190,560 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 190,560 | 0.00 | 190,560 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 190,560 | 0.00 | 190,560 | 0.00 |
| GRAND TOTAL | \$3,002,304 | 0.00 | \$3,093,756 | 0.00 | \$3,284,316 | 0.00 | \$3,284,316 | 0.00 |

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CORE DECISION ITEM

| | | |
|---------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 86150C |
| Division - Administration | | |
| Core - Postage | HB Section | 4.025 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|--|----------|---------------|------------------|--|--|----------|---------------|------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 3,043,011 | 0 | 50,745 | 3,093,756 | EE | 3,043,011 | 0 | 50,745 | 3,093,756 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 3,043,011 | 0 | 50,745 | 3,093,756 | Total | 3,043,011 | 0 | 50,745 | 3,093,756 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission (0609) | | | | Other Funds: | Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission (0609) | | | |

2. CORE DESCRIPTION

The Department of Revenue postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The core postage request includes mailings of tax forms, marinecraft registration renewal notices, marinecraft titles, collection and enforcement notices, and statutorily required pieces of certified mail.

Additional postage costs are included in the Highway Collections budget unit for driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices and statutorily required pieces of mail.

These mailings support the operational programs in their role of revenue collection by notifying citizens of taxes due and owed and of renewal dates of licenses and vehicle registrations to aid in timely renewals. Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marinecraft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.

CORE DECISION ITEM

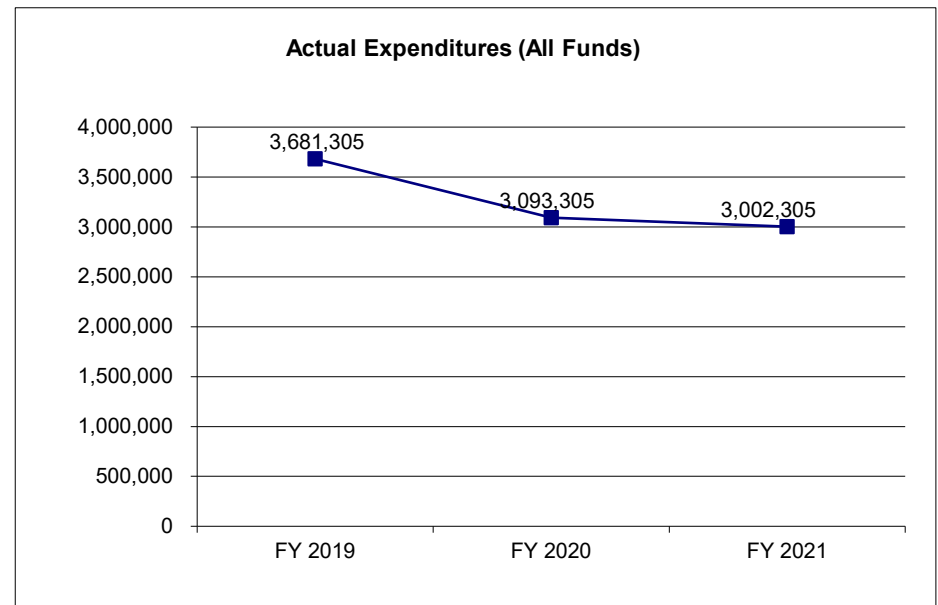
| | | |
|---------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 86150C |
| Division - Administration | | |
| Core - Postage | HB Section | 4.025 |

3. PROGRAM LISTING (list programs included in this core funding)

Administration/Postage

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 3,793,756 | 3,393,756 | 3,093,756 | 3,093,756 |
| Less Reverted (All Funds) | (112,451) | (100,451) | (91,451) | |
| Less Restricted (All Funds)* | | (200,000) | | |
| Budget Authority (All Funds) | 3,681,305 | 3,093,305 | 3,002,305 | 3,093,756 |
| Actual Expenditures (All Funds) | 3,681,305 | 3,093,305 | 3,002,305 | N/A |
| Unexpended (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Additional costs are included in the Highway Collections budget unit.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
POSTAGE**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|------------------|----------------|---------------|------------------|--------------------|
| TAFP AFTER VETOES | EE | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| | Total | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| DEPARTMENT CORE REQUEST | EE | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| | Total | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| GOVERNOR'S RECOMMENDED CORE | EE | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| | Total | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|----------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| POSTAGE | | | | | | | | |
| CORE | | | | | | | | |
| TRAVEL, IN-STATE | 0 | 0.00 | 675 | 0.00 | 675 | 0.00 | 675 | 0.00 |
| SUPPLIES | 2,568,075 | 0.00 | 2,832,554 | 0.00 | 2,830,554 | 0.00 | 2,830,554 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 0 | 0.00 | 677 | 0.00 | 677 | 0.00 | 677 | 0.00 |
| COMMUNICATION SERV & SUPP | 0 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| PROFESSIONAL SERVICES | 276,242 | 0.00 | 53,350 | 0.00 | 53,350 | 0.00 | 53,350 | 0.00 |
| M&R SERVICES | 109,155 | 0.00 | 100,000 | 0.00 | 102,000 | 0.00 | 102,000 | 0.00 |
| OFFICE EQUIPMENT | 3,240 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| OTHER EQUIPMENT | 37,482 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 8,110 | 0.00 | 6,425 | 0.00 | 6,425 | 0.00 | 6,425 | 0.00 |
| MISCELLANEOUS EXPENSES | 0 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| TOTAL - EE | 3,002,304 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 |
| GRAND TOTAL | \$3,002,304 | 0.00 | \$3,093,756 | 0.00 | \$3,093,756 | 0.00 | \$3,093,756 | 0.00 |
| GENERAL REVENUE | \$2,951,720 | 0.00 | \$3,043,011 | 0.00 | \$3,043,011 | 0.00 | \$3,043,011 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$50,584 | 0.00 | \$50,745 | 0.00 | \$50,745 | 0.00 | \$50,745 | 0.00 |

NEW DECISION ITEM
RANK: 11 OF 17

| | |
|--------------------------------------|--|
| Department of Revenue | Budget Unit <u>86150C, 86110C</u> |
| Division-Administration | |
| DI Name-Postage Rate Increase | HB Section <u>4.025, 4.005</u> |
| DI# 1860003 | |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|----------------|-------------|----------------|----------------|--|----------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 262,020 | 0 | 134,980 | 397,000 | EE | 262,020 | 0 | 134,980 | 397,000 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 262,020 | 0 | 134,980 | 397,000 | Total | 262,020 | 0 | 134,980 | 397,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: State Highways and Transportation Dept (0644)
Non-Counts:

Other Funds: State Highways and Transportation Dept (0644)
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government.

Effective August 29, 2021, the United States Postal Service increased mailing rates for letters an average of 7 percent, postcards 14 percent, and certified mail rates 4.2 percent.

Because of the increased postage costs, the Department will experience a shortfall in its postage budget.

RANK: 11 OF 17

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NEW DECISION ITEM
RANK: 11 OF 17

| Department of Revenue | | Budget Unit <u>86150C, 86110C</u> | | | | | | | |
|--------------------------------------|--------------------------|--|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division-Administration | | | | | | | | | |
| DI Name-Postage Rate Increase | DI# 1860003 | HB Section <u>4.025, 4.005</u> | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| 190-Supplies | 262,020 | | | | 134,980 | | 397,000 | | |
| | | | | | | | 0 | | |
| Total EE | <u>262,020</u> | | <u>0</u> | | <u>134,980</u> | | <u>397,000</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>262,020</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>134,980</u> | <u>0.0</u> | <u>397,000</u> | <u>0.0</u> | <u>0</u> |

NEW DECISION ITEM
RANK: 11 OF 17

| | |
|---|-----------------------------------|
| <u>Department of Revenue</u> | Budget Unit <u>86150C, 86110C</u> |
| <u>Division-Administration</u> | |
| <u>DI Name-Postage Rate Increase</u> <u>DI# 1860003</u> | HB Section <u>4.025, 4.005</u> |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| POSTAGE | | | | | | | | |
| Postage Rate Increase - 1860003 | | | | | | | | |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 190,560 | 0.00 | 190,560 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 190,560 | 0.00 | 190,560 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$190,560 | 0.00 | \$190,560 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$190,560 | 0.00 | \$190,560 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Postage Rate Increase - 1860003 | | | | | | | | |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 206,440 | 0.00 | 206,440 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 206,440 | 0.00 | 206,440 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$206,440 | 0.00 | \$206,440 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$71,460 | 0.00 | \$71,460 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$134,980 | 0.00 | \$134,980 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------|------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| PORT AIM ZONES | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| PORT AUTHORITY AIM ZONE FUND | 0 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$500,000 | 0.00 | \$500,000 | 0.00 | \$500,000 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|-----------------------|-------------|--------|
| Department of Revenue | Budget Unit | 86160C |
| Division - Taxation | | |
| Core - Port Aim Zone | HB Section | 4.03 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|-------|------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 500,000 | 500,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 500,000 | 500,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Port Authority Aim Zone Fund (0583)

| | FY 2023 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 500,000 | 500,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 500,000 | 500,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Port Authority Aim Zone Fund (0583)

2. CORE DESCRIPTION

Any port authority located in this state may establish an Advanced Industrial Manufacturing Zone or AIM Zone as authorized by Section 68.075, RSMo. Fifty percent of the state tax withholdings on new jobs within such a zone is deposited into the Port Authority AIM Zone Fund and subsequently distributed back to the AIM Zone for the purpose of expansion, development or redevelopment. The port authority approves any projects and must submit an annual budget to the Department of Economic Development explaining how and when the monies will be spent.

This appropriation request allows the Department of Revenue to distribute the funds in the Port Authority Aim Zone Fund back to the port authorities.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|-----------------------|-------------|--------|
| Department of Revenue | Budget Unit | 86160C |
| Division - Taxation | | |
| Core - Port Aim Zone | HB Section | 4.03 |

4. FINANCIAL HISTORY

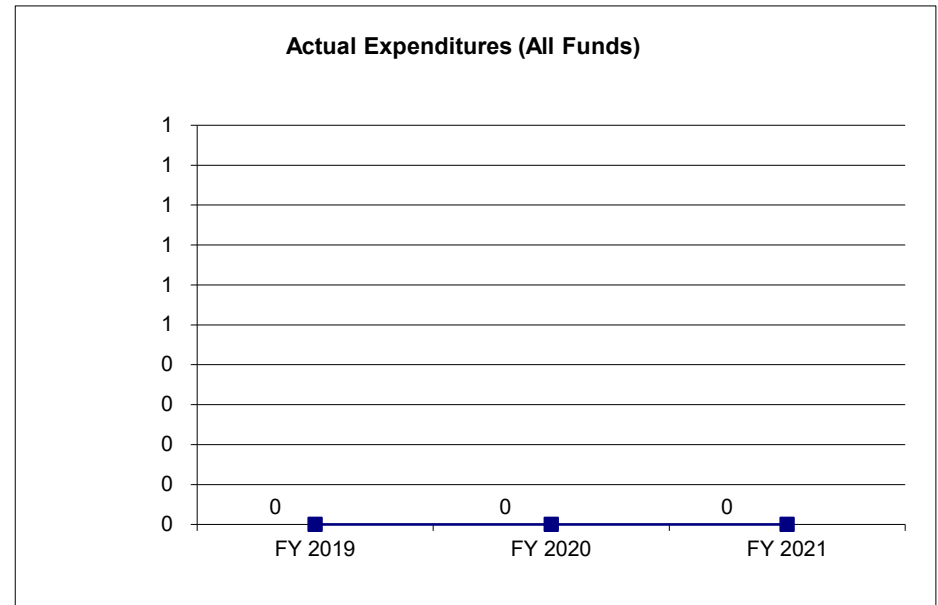
| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 100,000 | 100,000 | 100,000 | 500,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 100,000 | 100,000 | 100,000 | 500,000 |
| Actual Expenditures (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended (All Funds) | 100,000 | 100,000 | 100,000 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 100,000 | 100,000 | 100,000 | N/A |

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
PORT AIM ZONES**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|----------------|----------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 0 | 0 | 500,000 | 500,000 | |
| | Total | 0.00 | 0 | 0 | 500,000 | 500,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 500,000 | 500,000 | |
| | Total | 0.00 | 0 | 0 | 500,000 | 500,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 500,000 | 500,000 | |
| | Total | 0.00 | 0 | 0 | 500,000 | 500,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-----------------------|------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PORT AIM ZONES | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$500,000 | 0.00 | \$500,000 | 0.00 | \$500,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$500,000 | 0.00 | \$500,000 | 0.00 | \$500,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| PROSEC ATTYS-COLL AGENCY FEES | | | | | | | | | |
| CORE | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 711,806 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 | 0.00 |
| TOTAL - EE | 711,806 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 | 0.00 |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 1,504,650 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 0.00 |
| TOTAL - PD | 1,504,650 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 0.00 |
| TOTAL | 2,216,456 | 0.00 | 2,900,000 | 0.00 | 2,900,000 | 0.00 | 2,900,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$2,216,456 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 | 0.00 |

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CORE DECISION ITEM

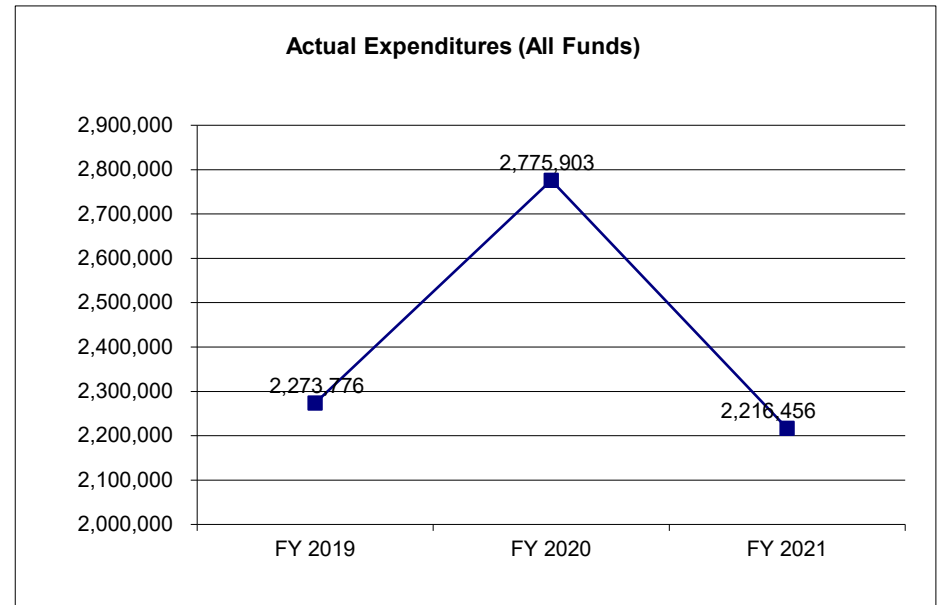
| Department of Revenue Divisions - Taxation and Administration Core - Prosecuting Attorney/Collection Agency Fees | Budget Unit <u>87060C</u> HB Section <u>4.035</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|------------------------|-------------|------------------|--|--|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|-----------|---|---|-----------|-----|---|---|---|---|--------------|------------------|----------|----------|------------------|------------|-------------|-------------|-------------|-------------|--------------------|---|---|---|---|---|--|-----------------------------------|--|--|--|--|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|-----------|---|---|-----------|-----|---|---|---|---|--------------|------------------|----------|----------|------------------|------------|-------------|-------------|-------------|-------------|--------------------|---|---|---|---|
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2023 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;">GR</th> <th style="text-align: center; border-bottom: 1px solid black;">Federal</th> <th style="text-align: center; border-bottom: 1px solid black;">Other</th> <th style="text-align: center; border-bottom: 1px solid black;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">2,900,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">2,900,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">2,900,000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">2,900,000</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <p style="font-size: small; margin-top: 5px;">Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> | | FY 2023 Budget Request | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 2,900,000 | 0 | 0 | 2,900,000 | TRF | 0 | 0 | 0 | 0 | Total | 2,900,000 | 0 | 0 | 2,900,000 | FTE | 0.00 | 0.00 | 0.00 | 0.00 | Est. Fringe | 0 | 0 | 0 | 0 | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2023 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;">GR</th> <th style="text-align: center; border-bottom: 1px solid black;">Federal</th> <th style="text-align: center; border-bottom: 1px solid black;">Other</th> <th style="text-align: center; border-bottom: 1px solid black;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">2,900,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">2,900,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">2,900,000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">2,900,000</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. 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| | FY 2023 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 2,900,000 | 0 | 0 | 2,900,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,900,000 | 0 | 0 | 2,900,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | FY 2023 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 2,900,000 | 0 | 0 | 2,900,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,900,000 | 0 | 0 | 2,900,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The Department of Revenue exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87060C</u> |
| Divisions - Taxation and Administration | |
| Core - Prosecuting Attorney/Collection Agency Fees | HB Section <u>4.035</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,900,000 | 2,900,000 | 2,900,000 | 2,900,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | (124,097) | 0 | 0 |
| Budget Authority (All Funds) | 2,900,000 | 2,775,903 | 2,900,000 | 2,900,000 |
| Actual Expenditures (All Funds) | 2,273,776 | 2,775,903 | 2,216,456 | N/A |
| Unexpended (All Funds) | 626,224 | 0 | 683,544 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 626,244 | 0 | 683,544 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
PROSEC ATTYS-COLL AGENCY FEES**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------------|-------------|------------------|----------|----------|------------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | | | | | | | |
| | EE | 0.00 | 900,000 | 0 | 0 | 900,000 | |
| | PD | 0.00 | 2,000,000 | 0 | 0 | 2,000,000 | |
| | Total | 0.00 | 2,900,000 | 0 | 0 | 2,900,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | EE | 0.00 | 900,000 | 0 | 0 | 900,000 | |
| | PD | 0.00 | 2,000,000 | 0 | 0 | 2,000,000 | |
| | Total | 0.00 | 2,900,000 | 0 | 0 | 2,900,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | EE | 0.00 | 900,000 | 0 | 0 | 900,000 | |
| | PD | 0.00 | 2,000,000 | 0 | 0 | 2,000,000 | |
| | Total | 0.00 | 2,900,000 | 0 | 0 | 2,900,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PROSEC ATTYS-COLL AGENCY FEES | | | | | | | | |
| CORE | | | | | | | | |
| PROFESSIONAL SERVICES | 711,806 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 |
| TOTAL - EE | 711,806 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 |
| PROGRAM DISTRIBUTIONS | 1,504,650 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL - PD | 1,504,650 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| GRAND TOTAL | \$2,216,456 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 |
| GENERAL REVENUE | \$2,216,456 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------|----------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| COUNTY LIEN FILING FEES | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 4,913 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 0.00 |
| TOTAL - PD | 4,913 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 0.00 |
| TOTAL | 4,913 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$4,913 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | 0.00 |

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im_disummary

CORE DECISION ITEM

| | | |
|---------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87080C |
| Division - Taxation | | |
| Core - County Filing Fees | HB Section | 4.04 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|-------|------------------------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 200,000 | 0 | 0 | 200,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 200,000 | 0 | 0 | 200,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| | FY 2023 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 200,000 | 0 | 0 | 200,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 200,000 | 0 | 0 | 200,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

2. CORE DESCRIPTION

Sections 144.380 and 143.902, RSMo, allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgements to garnish a taxpayer's wages, bank accounts or financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests the lien to be released.

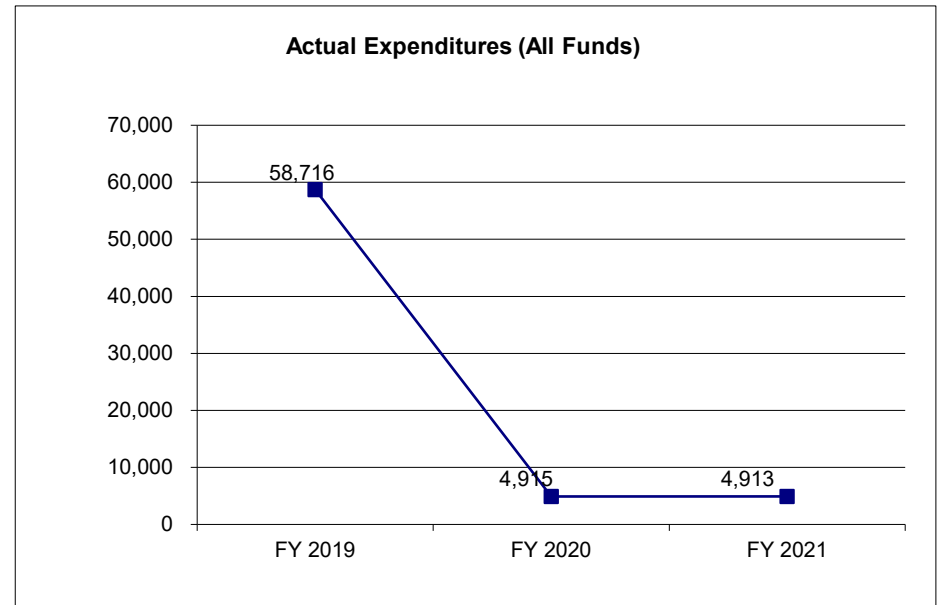
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|----------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>87080C</u> |
| Division - Taxation | |
| Core - County Filing Fees | HB Section <u>4.04</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 275,000 | 200,000 | 200,000 | 200,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | (192,228) | 0 | 0 |
| Budget Authority (All Funds) | 275,000 | 7,772 | 200,000 | 200,000 |
| Actual Expenditures (All Funds) | 58,716 | 4,915 | 4,913 | N/A |
| Unexpended (All Funds) | 216,284 | 2,857 | 195,087 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 216,284 | 2,857 | 195,087 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Decrease in expenditures in FY19 and FY20 is due to implementation of the integrated tax system. The Department will begin issuing liens using the integrated tax system in FY22.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
COUNTY LIEN FILING FEES**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|----------------|----------------|--------------|----------------|--------------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|---------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| COUNTY LIEN FILING FEES | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 4,913 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| TOTAL - PD | 4,913 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| GRAND TOTAL | \$4,913 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 |
| GENERAL REVENUE | \$4,913 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| MOTOR FUEL TAX DISTRIBUTION | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| MOTOR FUEL TAX | 180,806,648 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 0.00 |
| TOTAL - PD | 180,806,648 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 0.00 |
| TOTAL | 180,806,648 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 0.00 |
| Motor Fuel Tax Distribution - 1860011 | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| MOTOR FUEL TAX | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 49,208,290 | 0.00 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 49,208,290 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 49,208,290 | 0.00 | 0.00 |
| GRAND TOTAL | \$180,806,648 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 | \$244,208,290 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87030C |
| Division - Taxation | | |
| Core - Motor Fuel Tax Distribution | HB Section | 4.045 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|------------------------|------|---------|-------------|-------------|-----------------------------------|------|---------|-------------|-------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 195,000,000 | 195,000,000 | PSD | 0 | 0 | 195,000,000 | 195,000,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 195,000,000 | 195,000,000 | Total | 0 | 0 | 195,000,000 | 195,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

2. CORE DESCRIPTION

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent to incorporated cities, towns, and villages within the state. This appropriation allows the Department to distribute this money to counties and cities as mandated by the Missouri Constitution.

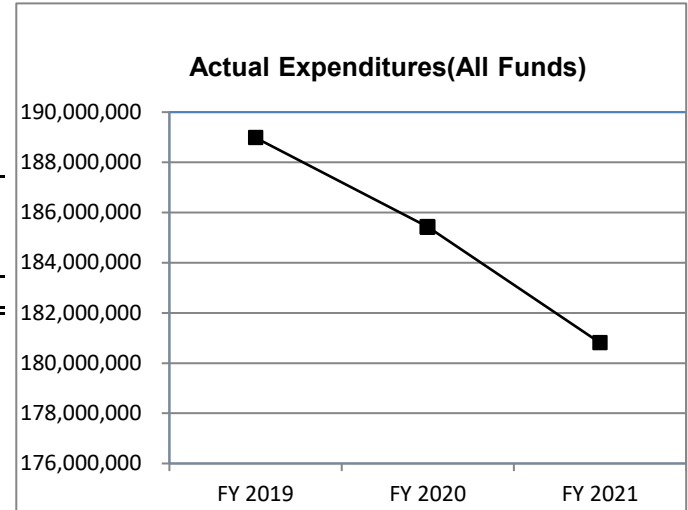
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87030C</u> |
| Division - Taxation | |
| Core - Motor Fuel Tax Distribution | HB Section <u>4.045</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 195,000,000 | 195,000,000 | 195,000,000 | 195,000,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 195,000,000 | 195,000,000 | 195,000,000 | 195,000,000 |
| Actual Expenditures(All Funds) | 188,980,617 | 185,422,875 | 180,806,648 | N/A |
| Unexpended (All Funds) | 6,019,383 | 9,577,125 | 14,193,352 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 6,019,383 | 9,577,125 | 14,193,352 | N/A |



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
MOTOR FUEL TAX DISTRIBUTION**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|--------------------|--------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |
| | Total | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |
| | Total | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |
| | Total | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|------------------------------------|---------------|---------|---------------|---------|---------------|----------|---------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR FUEL TAX DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 180,806,648 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 |
| TOTAL - PD | 180,806,648 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 |
| GRAND TOTAL | \$180,806,648 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$180,806,648 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 |

NEW DECISION ITEM
RANK: 13 OF 16

| | | |
|--|--------------------|-------------------|
| Department of Revenue | Budget Unit | 87030C |
| Taxation Division | | |
| DI Name- Motor Fuel Distribution Increase | DI# 1860011 | HB Section |
| | | 4.045 |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|------------------------|-------------|-------------|-------------|-------------|-----------------------------------|-------------|-------------|-------------------|-------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 49,208,290 | 49,208,290 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | Total | 0 | 0 | 49,208,290 | 49,208,290 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

Other Funds: Motor Fuel Tax (0673)
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent to incorporated cities, towns, and villages within the state. The Department uses the motor fuel distribution core funding to distribute to the counties and cities their share of the motor fuel tax.

Senate Bill 262, effective August 28, 2021, increases the current tax rate from \$0.17 per gallon to \$0.295 per gallon by July 1, 2025. The progressive tax rate will increase the cities and counties apportioned share of the motor fuel tax. The Department requests additional funding to distribute motor fuel taxes as mandated by the Missouri Constitution.

NEW DECISION ITEM

RANK: _____ **OF** _____

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87030C |
| Taxation Division | | |
| DI Name- Motor Fuel Distributions Increase | DI# 1860011 | |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|--------------------------------------|------------------------------------|--------------------------------|-------------------------------------|---------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|--|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | 0 | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

NEW DECISION ITEM
RANK: _____ OF _____

| Department of Revenue | | | Budget Unit | | 87030C | | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Taxation Division | | | | | | | | | |
| DI Name- Motor Fuel Distributions Increase | | | DI# 1860011 | | | | | | |
| | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | 49,208,290 | | 49,208,290 | | |
| Total PSD | 0 | | 0 | | 49,208,290 | | 49,208,290 | | 0 |
| Transfers | | | | | | | 0 | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| | | | | | | | | | |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 49,208,290 | 0.0 | 49,208,290 | 0.0 | 0 |

NEW DECISION ITEM

RANK: _____ **OF** _____

| | | |
|---|-------------|---------|
| Department of Revenue | Budget Unit | 87030C |
| Taxation Division | | |
| DI Name-Motor Fuel Distributions Increase | DI# | 1860011 |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

NEW DECISION ITEM

RANK: _____ OF _____

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 87030C |
| Taxation Division | | |
| DI Name-Motor Fuel Distributions Increase | DI# 1860011 | |

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|------------|-------------|------------|-------------|------------|-------------|---------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR FUEL TAX DISTRIBUTION | | | | | | | | |
| Motor Fuel Tax Distribution - 1860011 | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 49,208,290 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 49,208,290 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$49,208,290 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$49,208,290 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| EMBLEM USE FEE DISTRIBUTION | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 25,828 | 0.00 | 34,100 | 0.00 | 34,100 | 0.00 | 34,100 | 0.00 | 0.00 |
| TOTAL - PD | 25,828 | 0.00 | 34,100 | 0.00 | 34,100 | 0.00 | 34,100 | 0.00 | 0.00 |
| TOTAL | 25,828 | 0.00 | 34,100 | 0.00 | 34,100 | 0.00 | 34,100 | 0.00 | 0.00 |
| GRAND TOTAL | \$25,828 | 0.00 | \$34,100 | 0.00 | \$34,100 | 0.00 | \$34,100 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 87032C |
| Division - Motor Vehicle and Driver Licensing | | |
| Core - Emblem Use Fee Distribution | HB Section | 4.05 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|---|---------------|-------------|-------------|---------------|---|---------------|-------------|-------------|---------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 34,100 | 0 | 0 | 34,100 | PSD | 34,100 | 0 | 0 | 34,100 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 34,100 | 0 | 0 | 34,100 | Total | 34,100 | 0 | 0 | 34,100 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Individuals requesting specialty plates make a contribution of an emblem use authorization fee to organizations sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute.

Section 301.3141, RSMo, requires the Director of Revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate to the Veterans of Foreign Wars Department of Missouri.

Section 301.3175, RSMo requires the Department to remit all emblem use contribution fees collected for the BACK THE BLUE specialty plate to the Missouri Law Enforcement Memorial Foundation.

Section 301.3176, RSMo requires the Department to remit all emblem use contribution fees collected for the BACKSTOPPERS specialty plate to the BackStoppers Organization.

CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 87032C |
| Division - Motor Vehicle and Driver Licensing | | |
| Core - Emblem Use Fee Distribution | HB Section | 4.05 |

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

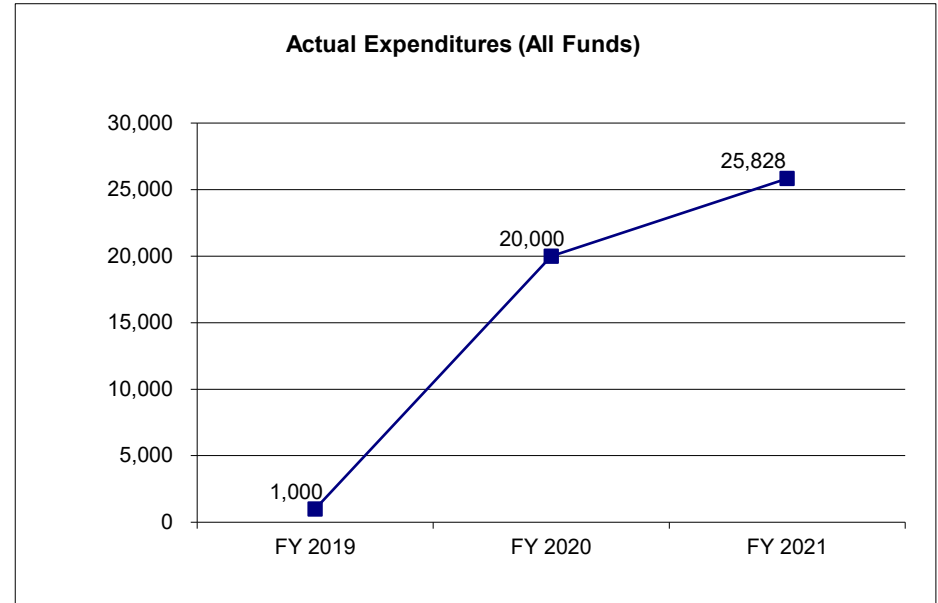
| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 1,000 | 20,000 | 34,100 | 34,100 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,000 | 20,000 | 34,100 | 34,100 |
| Actual Expenditures (All Funds) | 1,000 | 20,000 | 25,828 | N/A |
| Unexpended (All Funds) | 0 | 0 | 8,272 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 8,272 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
EMBLEM USE FEE DISTRIBUTION**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|---------------|----------------|--------------|---------------|--------------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 34,100 | 0 | 0 | 34,100 | |
| | Total | 0.00 | 34,100 | 0 | 0 | 34,100 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 34,100 | 0 | 0 | 34,100 | |
| | Total | 0.00 | 34,100 | 0 | 0 | 34,100 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 34,100 | 0 | 0 | 34,100 | |
| | Total | 0.00 | 34,100 | 0 | 0 | 34,100 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|------------------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| EMBLEM USE FEE DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 25,828 | 0.00 | 34,100 | 0.00 | 34,100 | 0.00 | 34,100 | 0.00 |
| TOTAL - PD | 25,828 | 0.00 | 34,100 | 0.00 | 34,100 | 0.00 | 34,100 | 0.00 |
| GRAND TOTAL | \$25,828 | 0.00 | \$34,100 | 0.00 | \$34,100 | 0.00 | \$34,100 | 0.00 |
| GENERAL REVENUE | \$25,828 | 0.00 | \$34,100 | 0.00 | \$34,100 | 0.00 | \$34,100 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------------------|------------------------|-------------|------------------------|-------------|------------------------|-------------|------------------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL REVENUE REFUNDS (REG) | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 1,480,063,320 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 |
| TOTAL - PD | 1,480,063,320 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 |
| TOTAL | 1,480,063,320 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 |
| GRAND TOTAL | \$1,480,063,320 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 |

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CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>87011C</u> |
| Divisions - Taxation and Administration | |
| Core - General Revenue Refunds | HB Section <u>4.055</u> |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|------------------------|----------------------|-------------|-------------|----------------------|-----------------------------------|----------------------|-------------|-------------|----------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 1,684,000,000 | 0 | 0 | 1,684,000,000 | PSD | 1,684,000,000 | 0 | 0 | 1,684,000,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 1,684,000,000 | 0 | 0 | 1,684,000,000 | Total | 1,684,000,000 | 0 | 0 | 1,684,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. CORE DESCRIPTION

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds.

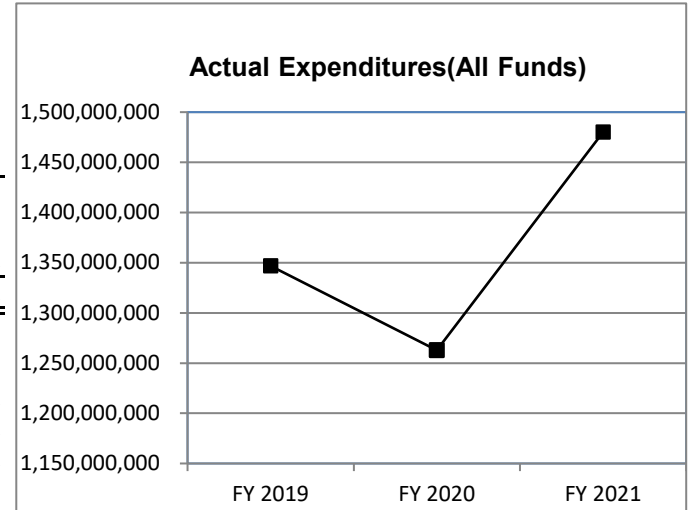
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>87011C</u> |
| Divisions - Taxation and Administration | |
| Core - General Revenue Refunds | HB Section <u>4.055</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 1,661,800,000 | 1,527,200,000 | 1,684,000,000 | 1,684,000,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,661,800,000 | 1,527,200,000 | 1,684,000,000 | 1,684,000,000 |
| Actual Expenditures(All Funds) | 1,346,643,340 | 1,262,829,191 | 1,480,063,320 | N/A |
| Unexpended (All Funds) | 315,156,660 | 264,370,809 | 203,936,680 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 315,156,660 | 264,370,809 | 203,936,680 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
GENERAL REVENUE REFUNDS (REG)**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------------------|----------|----------|----------------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| | Total | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| | Total | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| | Total | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------------|------------------------|-------------|------------------------|-------------|------------------------|-------------|------------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL REVENUE REFUNDS (REG) | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 1,480,063,320 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 |
| TOTAL - PD | 1,480,063,320 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 |
| GRAND TOTAL | \$1,480,063,320 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 |
| GENERAL REVENUE | \$1,480,063,320 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| FEDERAL & OTHER FUNDS REFUNDS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GAMING PROCEEDS FOR EDUCATION | 0 | 0.00 | 15,000 | 0.00 | 15,000 | 0.00 | 15,000 | 0.00 | 0.00 |
| GAMING COMMISSION FUND | 0 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 0.00 |
| SOLID WASTE MGMT-SCRAP TIRE | 0 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 | 0.00 |
| MOTOR VEHICLE COMMISSION | 2,684 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 0.00 |
| DEPT OF REVENUE INFORMATION | 0 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 0.00 |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 | 0.00 |
| TOTAL - PD | 2,684 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 0.00 |
| TOTAL | 2,684 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$2,684 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | 0.00 |

CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87012C |
| Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration | | |
| Core - Federal and Other Funds | HB Section | 4.06 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|---|-------------|---------------|---------------|--|---|-------------|---------------|---------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 | PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 | Total | 0 | 0 | 50,000 | 50,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | Funds used in FY21: Motor Vehicle Commission (0588) | | | | Other Funds: | Funds used in FY21: Motor Vehicle Commission (0588) | | | |

2. CORE DESCRIPTION

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo.

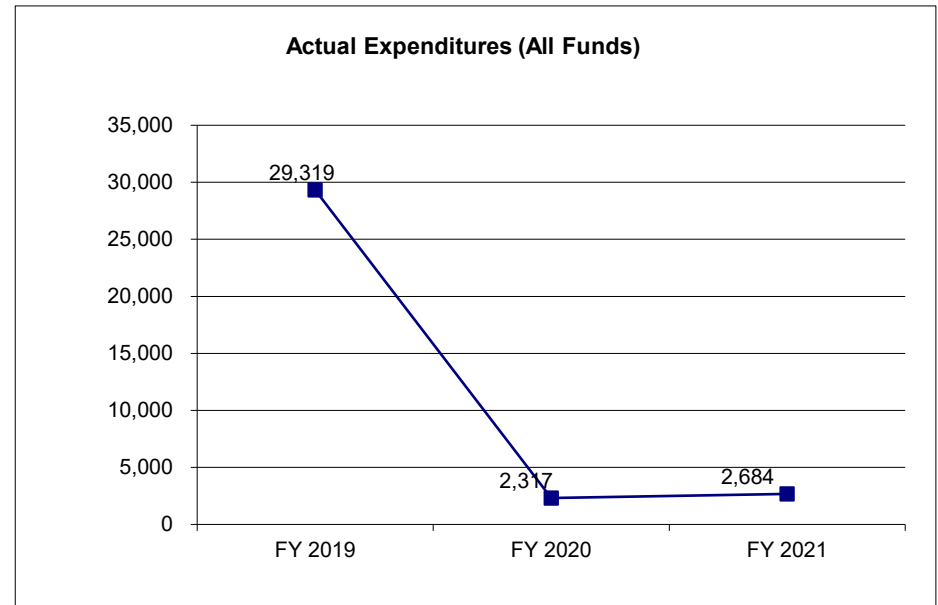
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87012C</u> |
| Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration | |
| Core - Federal and Other Funds | HB Section <u>4.06</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Actual Expenditures (All Funds) | 29,319 | 2,317 | 2,684 | N/A |
| Unexpended (All Funds) | 20,681 | 47,683 | 47,316 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 20,681 | 47,683 | 47,316 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
FEDERAL & OTHER FUNDS REFUNDS**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|---------------|---------------|--------------------|
| TAFP AFTER VETOES | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| FEDERAL & OTHER FUNDS REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 2,684 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 2,684 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$2,684 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$2,684 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-----------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| HIGHWAY FUND REFUNDS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 616,549 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0.00 | 0.00 |
| TOTAL - PD | 616,549 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0.00 | 0.00 |
| TOTAL | 616,549 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$616,549 | 0.00 | \$1,200,000 | 0.00 | \$1,200,000 | 0.00 | \$1,200,000 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 87020C |
| Divisions - Taxation, Motor Vehicle and Driver Licensing and Administration | | |
| Core - Highway Fund Refunds | HB Section | 4.065 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|-------------|-------------|------------------|------------------|--|-------------|-------------|------------------|------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 1,200,000 | 1,200,000 | PSD | 0 | 0 | 1,200,000 | 1,200,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 1,200,000 | 1,200,000 | Total | 0 | 0 | 1,200,000 | 1,200,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: State Highways and Transportation Department Fund (0644) | | | | | Other Funds: State Highways and Transportation Department Fund (0644) | | | | |

2. CORE DESCRIPTION

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund as required by Section 136.035, RSMo. The Department processes refunds for motor vehicle sales and use taxes and motor vehicle and driver license fees.

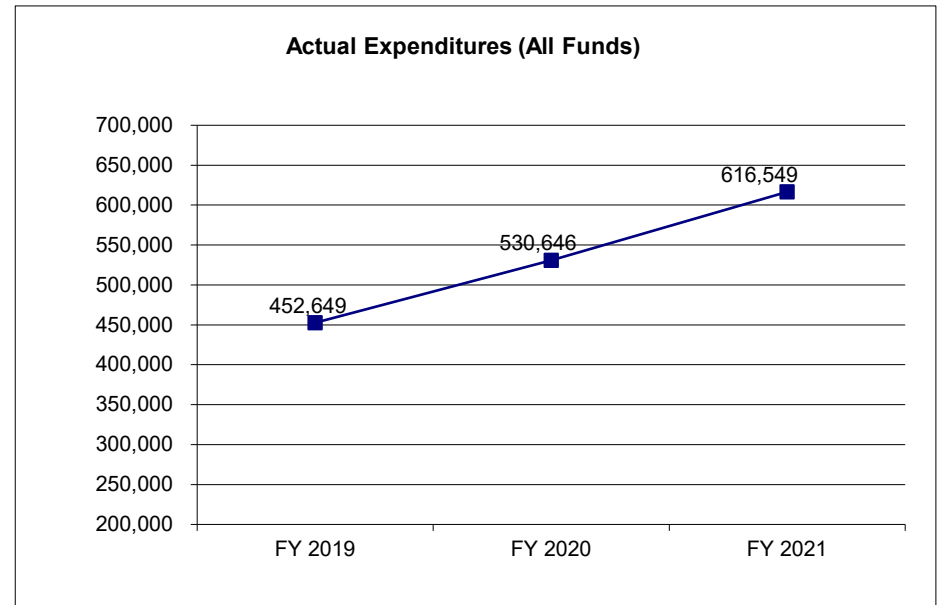
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 87020C |
| Divisions - Taxation, Motor Vehicle and Driver Licensing and Administration | | |
| Core - Highway Fund Refunds | HB Section | 4.065 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,290,564 | 2,290,564 | 2,290,564 | 1,200,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,290,564 | 2,290,564 | 2,290,564 | 1,200,000 |
| Actual Expenditures (All Funds) | 452,649 | 530,646 | 616,549 | N/A |
| Unexpended (All Funds) | 1,837,915 | 1,759,918 | 1,674,015 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 1,837,915 | 1,759,918 | 1,674,015 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
HIGHWAY FUND REFUNDS**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|------------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 1,200,000 | 1,200,000 | |
| | Total | 0.00 | 0 | 0 | 1,200,000 | 1,200,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 1,200,000 | 1,200,000 | |
| | Total | 0.00 | 0 | 0 | 1,200,000 | 1,200,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 1,200,000 | 1,200,000 | |
| | Total | 0.00 | 0 | 0 | 1,200,000 | 1,200,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-----------------------------|-----------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 616,549 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0.00 |
| TOTAL - PD | 616,549 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0.00 |
| GRAND TOTAL | \$616,549 | 0.00 | \$1,200,000 | 0.00 | \$1,200,000 | 0.00 | \$1,200,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$616,549 | 0.00 | \$1,200,000 | 0.00 | \$1,200,000 | 0.00 | \$1,200,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------------|----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| AVIATION TRUST FUND REFUNDS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| AVIATION TRUST FUND | 3,638 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 0.00 |
| TOTAL - PD | 3,638 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 0.00 |
| TOTAL | 3,638 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$3,638 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87045C |
| Division - Taxation | | |
| Core - Aviation Trust Fund Refunds | HB Section | 4.07 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|-------------------------------|----------------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Aviation Trust Fund (0952)

| | FY 2023 Governor's Recommendation | | | |
|--------------|--|----------------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Aviation Trust Fund (0952)

2. CORE DESCRIPTION

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department of Revenue to process the refund claims from the commercial agricultural aircraft operators.

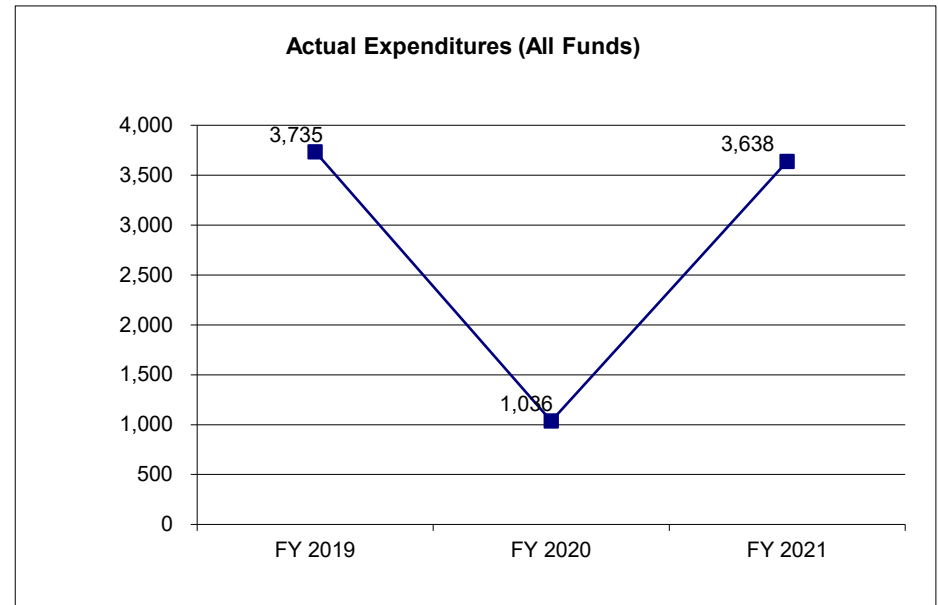
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87045C</u> |
| Division - Taxation | |
| Core - Aviation Trust Fund Refunds | HB Section <u>4.07</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Actual Expenditures (All Funds) | 3,735 | 1,036 | 3,638 | N/A |
| Unexpended (All Funds) | 46,265 | 48,964 | 46,362 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 46,265 | 48,964 | 46,362 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
AVIATION TRUST FUND REFUNDS**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|---------------|---------------|--------------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-----------------------------|---------|---------|----------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| AVIATION TRUST FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 3,638 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 3,638 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$3,638 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$3,638 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| REFUNDS OF MOTOR FUEL TAX | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 13,543,798 | 0.00 | 14,814,000 | 0.00 | 14,814,000 | 0.00 | 14,814,000 | 0.00 | 0.00 |
| TOTAL - PD | 13,543,798 | 0.00 | 14,814,000 | 0.00 | 14,814,000 | 0.00 | 14,814,000 | 0.00 | 0.00 |
| TOTAL | 13,543,798 | 0.00 | 14,814,000 | 0.00 | 14,814,000 | 0.00 | 14,814,000 | 0.00 | 0.00 |
| Motor Fuel Refunds Increase - 1860008 | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 78,100,000 | 0.00 | 23,417,618 | 0.00 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 78,100,000 | 0.00 | 23,417,618 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 78,100,000 | 0.00 | 23,417,618 | 0.00 | 0.00 |
| GRAND TOTAL | \$13,543,798 | 0.00 | \$14,814,000 | 0.00 | \$92,914,000 | 0.00 | \$38,231,618 | 0.00 | 0.00 |

CORE DECISION ITEM

| | | |
|-------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87050C |
| Division - Taxation | | |
| Core - Motor Fuel Tax Refunds | HB Section | 4.075 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|-------------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 14,814,000 | 14,814,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 14,814,000 | 14,814,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 14,814,000 | 14,814,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 14,814,000 | 14,814,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

2. CORE DESCRIPTION

Chapter 142, RSMo, requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims.

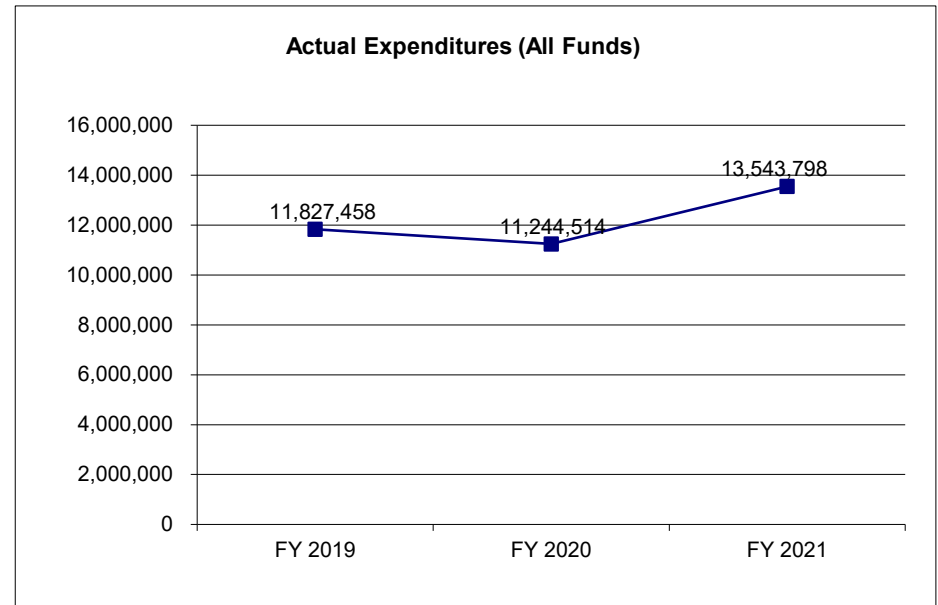
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|--------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87050C |
| Division - Taxation | | |
| Core - Motor Fuel Tax Refunds | HB Section | 4.075 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 16,814,000 | 16,814,000 | 16,814,000 | 14,814,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 16,814,000 | 16,814,000 | 16,814,000 | 14,814,000 |
| Actual Expenditures (All Funds) | 11,827,458 | 11,244,514 | 13,543,798 | N/A |
| Unexpended (All Funds) | 4,986,542 | 5,569,486 | 3,270,202 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 4,986,542 | 5,569,486 | 3,270,202 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
REFUNDS OF MOTOR FUEL TAX**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------------|-------------|----------|----------|-------------------|-------------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 14,814,000 | 14,814,000 | |
| | Total | 0.00 | 0 | 0 | 14,814,000 | 14,814,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 14,814,000 | 14,814,000 | |
| | Total | 0.00 | 0 | 0 | 14,814,000 | 14,814,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 14,814,000 | 14,814,000 | |
| | Total | 0.00 | 0 | 0 | 14,814,000 | 14,814,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---------------------------|--------------|---------|--------------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS OF MOTOR FUEL TAX | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 13,543,798 | 0.00 | 14,814,000 | 0.00 | 14,814,000 | 0.00 | 14,814,000 | 0.00 |
| TOTAL - PD | 13,543,798 | 0.00 | 14,814,000 | 0.00 | 14,814,000 | 0.00 | 14,814,000 | 0.00 |
| GRAND TOTAL | \$13,543,798 | 0.00 | \$14,814,000 | 0.00 | \$14,814,000 | 0.00 | \$14,814,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$13,543,798 | 0.00 | \$14,814,000 | 0.00 | \$14,814,000 | 0.00 | \$14,814,000 | 0.00 |

NEW DECISION ITEM
RANK: 12 OF 16

| | | |
|---|--------------------|-------------------|
| Department of Revenue | Budget Unit | 87050C |
| Taxation Division | | |
| DI Name- Motor Fuel Refunds Increase | DI# 1860008 | HB Section |
| | | 4.075 |

1. AMOUNT OF REQUEST

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|-------------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 78,100,000 | 78,100,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 78,100,000 | 78,100,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: State Highways and Transportation Dept (0644)
Non-Counts:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 23,417,618 | 23,417,618 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 23,417,618 | 23,417,618 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: State Highways and Transportation Dept (0644)
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|---|--|--|
| <input checked="" type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Chapter 142, RSMo, requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways.

Senate Bill 262, effective August 28, 2021, increases the current tax rate from \$0.17 per gallon to \$0.295 per gallon by July 1, 2025. The legislation requires the additional or bonus tax be collected at the pump, however, the bonus tax can be refunded to any person who uses their motor vehicle on the highways. Refunds of the bonus tax began October 1, 2021. The Department submitted a supplemental request for Fiscal Year 2022.

NEW DECISION ITEM

RANK: 12 **OF** 16

| | | |
|---|--------------------|-------------------|
| Department of Revenue | Budget Unit | 87050C |
| Taxation Division | | |
| DI Name- Motor Fuel Refunds Increase | DI# 1860008 | HB Section |
| | | 4.075 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Using the amount of taxes collected in 2020, the Department estimated the number of motor fuel gallons sold. Using that data, the Department calculated the difference between the current \$0.17 per gallon tax rate and the bonus tax rate for each calendar year.

The Department has no data to indicate how many customers will actually apply for the refund. The State of South Carolina has a similar refund program in which 15% of their citizens applied. Estimated collections and refunds per Fiscal Year are as follows:

| <u>Fiscal Year</u> | <u>Estimated Motor Fuel</u> | <u>15%</u> | <u>100%</u> |
|--------------------|-----------------------------|--------------|---------------|
| 2023 | \$154,129,686 | \$11,708,809 | \$78,058,726 |
| 2024 | \$154,129,686 | \$23,417,618 | \$156,117,452 |
| 2025 | \$154,129,686 | \$35,126,427 | \$234,176,179 |
| 2026 | \$154,129,686 | \$46,835,236 | \$312,234,905 |
| 2027+ | \$154,129,686 | \$58,544,045 | \$390,293,631 |

NEW DECISION ITEM
RANK: 12 OF 16

| | | | | | | | | | |
|--|----------|-------------|-------------|------------|------------|----------|------------|----------|----------|
| Department of Revenue | | | Budget Unit | | 87050C | | | | |
| Taxation Division | | | | | | | | | |
| DI Name- Motor Fuel Refunds Increase | | DI# 1860008 | | HB Section | | 4.075 | | | |
| | | | | | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req |
| | GR | GR | FED | FED | OTHER | OTHER | TOTAL | TOTAL | One-Time |
| Budget Object Class/Job Class | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | 78,100,000 | | 78,100,000 | | |
| Total PSD | 0 | | 0 | | 78,100,000 | | 78,100,000 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 78,100,000 | 0.0 | 78,100,000 | 0.0 | 0 |
| | | | | | | | | | |

NEW DECISION ITEM
RANK: 12 OF 16

| Department of Revenue | | | Budget Unit | | 87050C | | | | |
|--------------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Taxation Division | | | | | | | | | |
| DI Name- Motor Fuel Refunds Increase | | DI# 1860008 | HB Section | | 4.075 | | | | |
| | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | 23,417,618 | | 23,417,618 | | |
| Total PSD | 0 | | 0 | | 23,417,618 | | 23,417,618 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 23,417,618 | 0.0 | 23,417,618 | 0.0 | 0 |
| | | | | | | | | | |

NEW DECISION ITEM
RANK: 12 OF 16

| | |
|--|---------------------------|
| <u>Department of Revenue</u> | <u>Budget Unit 87050C</u> |
| <u>Taxation Division</u> | |
| <u>DI Name- Motor Fuel Refunds Increase</u> <u>DI# 1860008</u> | <u>HB Section 4.075</u> |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|------------|-------------|------------|-------------|---------------------|-------------|---------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS OF MOTOR FUEL TAX | | | | | | | | |
| Motor Fuel Refunds Increase - 1860008 | | | | | | | | |
| REFUNDS | 0 | 0.00 | 0 | 0.00 | 78,100,000 | 0.00 | 23,417,618 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 78,100,000 | 0.00 | 23,417,618 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$78,100,000 | 0.00 | \$23,417,618 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$78,100,000 | 0.00 | \$23,417,618 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|-----------------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS FROM WORKERS' COMP | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| WORKERS COMPENSATION | 142,460 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL - PD | 142,460 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL | 142,460 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| GRAND TOTAL | \$142,460 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |

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im_disummary

CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87085C |
| Division - Taxation | | |
| Core - Workers' Compensation Refunds | HB Section | 4.08 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|-------|------------------------|---------|-----------|-----------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 2,000,000 | 2,000,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 2,000,000 | 2,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Workers' Compensation Fund (0652)

| | FY 2023 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-----------|-----------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 2,000,000 | 2,000,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 2,000,000 | 2,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Workers' Compensation Fund (0652)

2. CORE DESCRIPTION

The Department of Revenue refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimated and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process these refund claims.

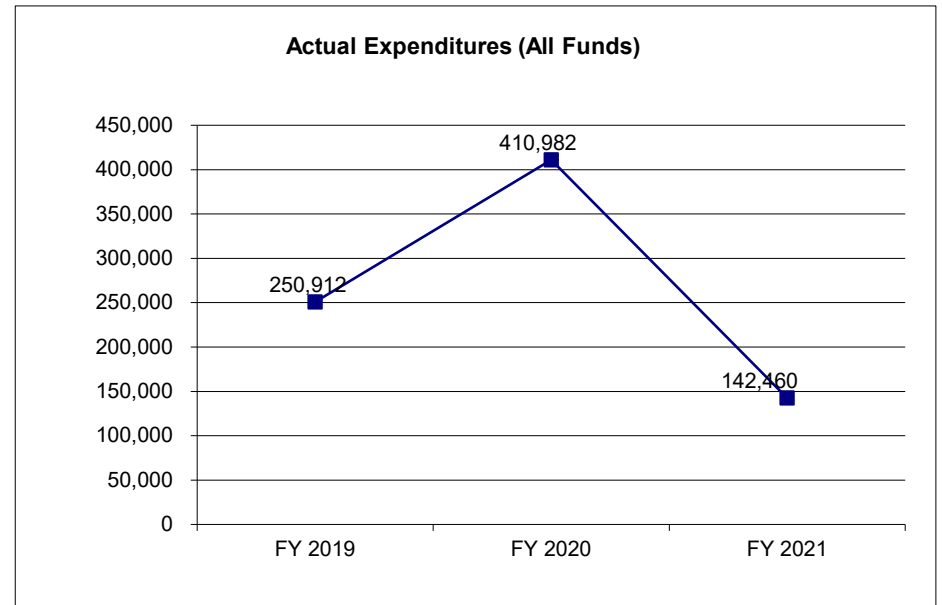
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87085C |
| Division - Taxation | | |
| Core - Workers' Compensation Refunds | HB Section | 4.08 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Actual Expenditures (All Funds) | 250,912 | 410,982 | 142,460 | N/A |
| Unexpended (All Funds) | 1,749,088 | 1,589,018 | 1,857,540 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 1,749,088 | 1,589,018 | 1,857,540 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
REFUNDS FROM WORKERS' COMP**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|------------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| | Total | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| | Total | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| | Total | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|----------------------------|-----------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS FROM WORKERS' COMP | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 142,460 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL - PD | 142,460 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| GRAND TOTAL | \$142,460 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$142,460 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|------------------------------|-----------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CIGARETTE TAX REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| HEALTH INITIATIVES | 6,541 | 0.00 | 125,000 | 0.00 | 125,000 | 0.00 | 125,000 | 0.00 |
| STATE SCHOOL MONEYS | 14,718 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 |
| FAIR SHARE FUND | 6,541 | 0.00 | 11,000 | 0.00 | 11,000 | 0.00 | 11,000 | 0.00 |
| TOTAL - PD | 27,800 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| TOTAL | 27,800 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| GRAND TOTAL | \$27,800 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 |

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CORE DECISION ITEM

| | | |
|------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87088C |
| Division - Taxation | | |
| Core - Cigarette Tax Refunds | HB Section | 4.085 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 161,000 | 161,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 161,000 | 161,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Health Initiatives Fund (0275); State School Money (0616); Fair Share Fund (0687)

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 161,000 | 161,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 161,000 | 161,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Health Initiatives Fund (0275); State School Money (0616); Fair Share Fund (0687)

2. CORE DESCRIPTION

The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money, Fair Share and Health Initiatives funds.

A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.

The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarettes and other tobacco products as maintained in Chapter 149, RSMo.

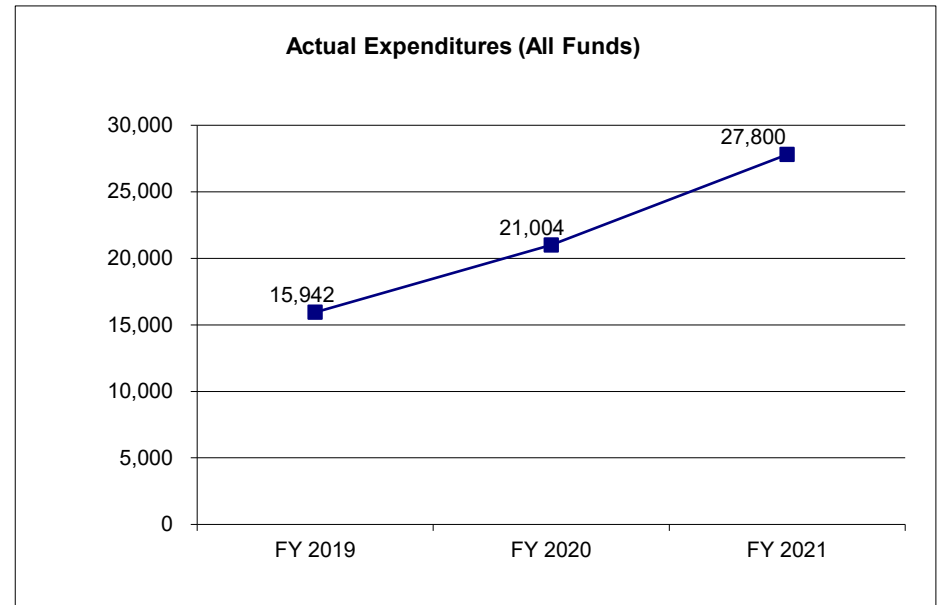
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|-------------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>87088C</u> |
| Division - Taxation | |
| Core - Cigarette Tax Refunds | HB Section <u>4.085</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 161,000 | 161,000 | 161,000 | 161,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 161,000 | 161,000 | 161,000 | 161,000 |
| Actual Expenditures (All Funds) | 15,942 | 21,004 | 27,800 | N/A |
| Unexpended (All Funds) | 145,058 | 139,996 | 133,200 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 145,058 | 139,996 | 133,200 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
CIGARETTE TAX REFUNDS**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|----------------|----------------|--------------------|
| TAFP AFTER VETOES | PD | 0.00 | 0 | 0 | 161,000 | 161,000 | |
| | Total | 0.00 | 0 | 0 | 161,000 | 161,000 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 161,000 | 161,000 | |
| | Total | 0.00 | 0 | 0 | 161,000 | 161,000 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 161,000 | 161,000 | |
| | Total | 0.00 | 0 | 0 | 161,000 | 161,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|------------------------------|-----------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CIGARETTE TAX REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 27,800 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| TOTAL - PD | 27,800 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| GRAND TOTAL | \$27,800 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$27,800 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| COUNTY STOCK INS TAX DISTRIBTN | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 129,932 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 0.00 |
| TOTAL - PD | 129,932 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 0.00 |
| TOTAL | 129,932 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 0.00 |
| GRAND TOTAL | \$129,932 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87018C |
| Division - Taxation | | |
| Core - County Stock Insurance Distribution | HB Section | 4.09 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 135,700 | 0 | 0 | 135,700 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 135,700 | 0 | 0 | 135,700 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 135,700 | 0 | 0 | 135,700 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 135,700 | 0 | 0 | 135,700 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

2. CORE DESCRIPTION

Domestic stock insurance companies pay a two percent tax on the direct premium received on business performed in Missouri pursuant to Section 148.320, RSMo. Annually the collected tax is distributed to the county treasurer and to the treasurer of the school district in which the principal office of the company is located according to Section 148.330.4, RSMo. Premium tax credits, authorized in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, only reduce the amounts apportioned to the general revenue fund and does not reduce any moneys appropriated to county treasurers or to the treasurers of the school districts.

The Department uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless for tax credits claimed.

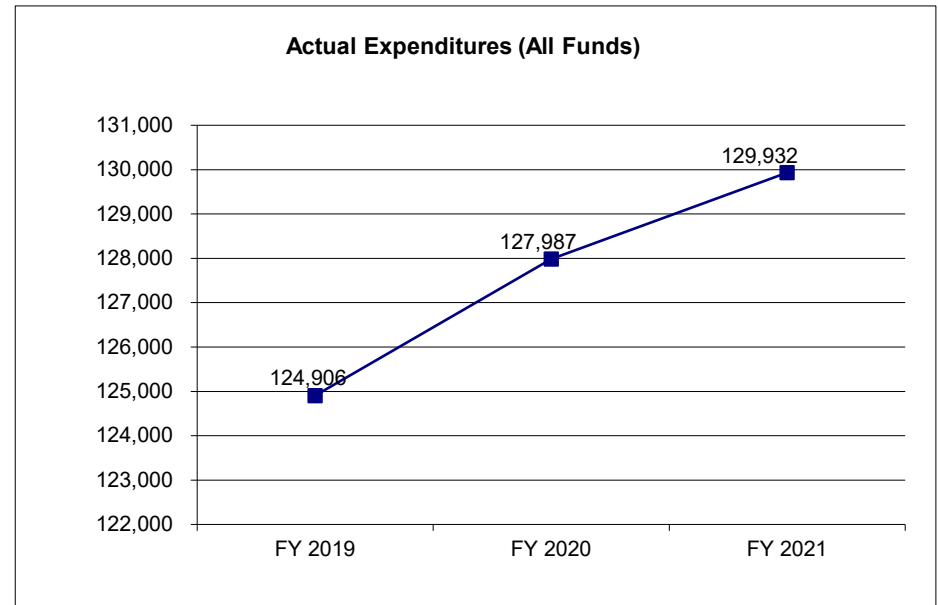
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87018C |
| Division - Taxation | | |
| Core - County Stock Insurance Distribution | HB Section | 4.09 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 135,700 | 135,700 | 135,700 | 135,700 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | (7,713) | 0 | 0 |
| Budget Authority (All Funds) | 135,700 | 127,987 | 135,700 | 135,700 |
| Actual Expenditures (All Funds) | 124,906 | 127,987 | 129,932 | N/A |
| Unexpended (All Funds) | 10,794 | 0 | 5,768 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 10,794 | 0 | 5,768 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
COUNTY STOCK INS TAX DISTRIBTN

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------------|----------|----------|----------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| | Total | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| | Total | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| | Total | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| COUNTY STOCK INS TAX DISTRIBTN | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 129,932 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| TOTAL - PD | 129,932 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| GRAND TOTAL | \$129,932 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 |
| GENERAL REVENUE | \$129,932 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------------|-----------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| OFFSET DEBTS WITH TAX CREDITS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 96,145 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 0.00 |
| TOTAL - PD | 96,145 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 0.00 |
| TOTAL | 96,145 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$96,145 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87092C |
| Division - Taxation | | |
| Core - Offset Debts with Tax Credits | HB Section | 4.095 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 150,000 | 0 | 0 | 150,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 150,000 | 0 | 0 | 150,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 150,000 | 0 | 0 | 150,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 150,000 | 0 | 0 | 150,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Pursuant to Section 135.815, RSMo, prior to the authorization of any tax credit application, the administering agency must verify with the Department of Revenue and the Department of Commerce and Insurance that the tax credit applicant does not owe any delinquent income, sales, use or insurance taxes or interest or penalties on such taxes. A delinquency does not affect the authorization of the application of such tax credits, except that the amount of credits issued is reduced by the applicant's delinquency. If any credits remain after satisfying all income, sales, use or insurance tax delinquencies, the remaining credits are issued to the applicant, subject to restrictions or other provisions of law.

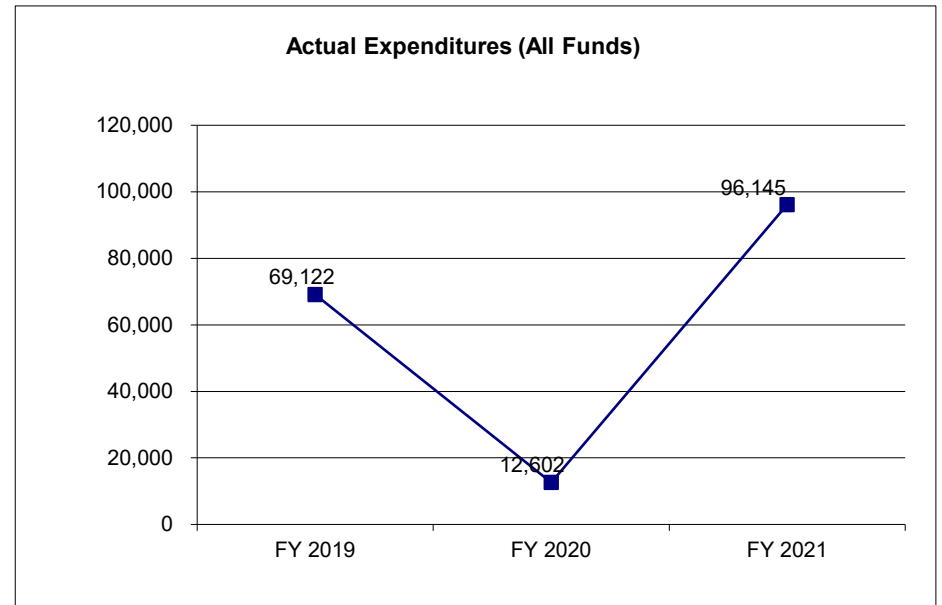
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87092C</u> |
| Division - Taxation | |
| Core - Offset Debts with Tax Credits | HB Section <u>4.095</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 260,000 | 150,000 | 150,000 | 150,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 260,000 | 150,000 | 150,000 | 150,000 |
| Actual Expenditures (All Funds) | 69,122 | 12,602 | 96,145 | N/A |
| Unexpended (All Funds) | 190,878 | 137,398 | 53,855 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 190,878 | 137,398 | 53,855 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
OFFSET DEBTS WITH TAX CREDITS**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|----------------|----------------|--------------|----------------|--------------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| | Total | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| | Total | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| | Total | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-------------------------------|----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| OFFSET DEBTS WITH TAX CREDITS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 96,145 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 |
| TOTAL - PD | 96,145 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 |
| GRAND TOTAL | \$96,145 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 |
| GENERAL REVENUE | \$96,145 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-----------------------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| DEBT OFFSET TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 15,537,281 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 0.00 |
| TOTAL - TRF | 15,537,281 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 0.00 |
| TOTAL | 15,537,281 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 0.00 |
| GRAND TOTAL | \$15,537,281 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|-----------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87091C |
| Division - Taxation | | |
| Core - Debt Offset Transfer | HB Section | 4.1 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|-------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 19,657,384 | 0 | 0 | 19,657,384 |
| Total | 19,657,384 | 0 | 0 | 19,657,384 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 19,657,384 | 0 | 0 | 19,657,384 |
| Total | 19,657,384 | 0 | 0 | 19,657,384 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

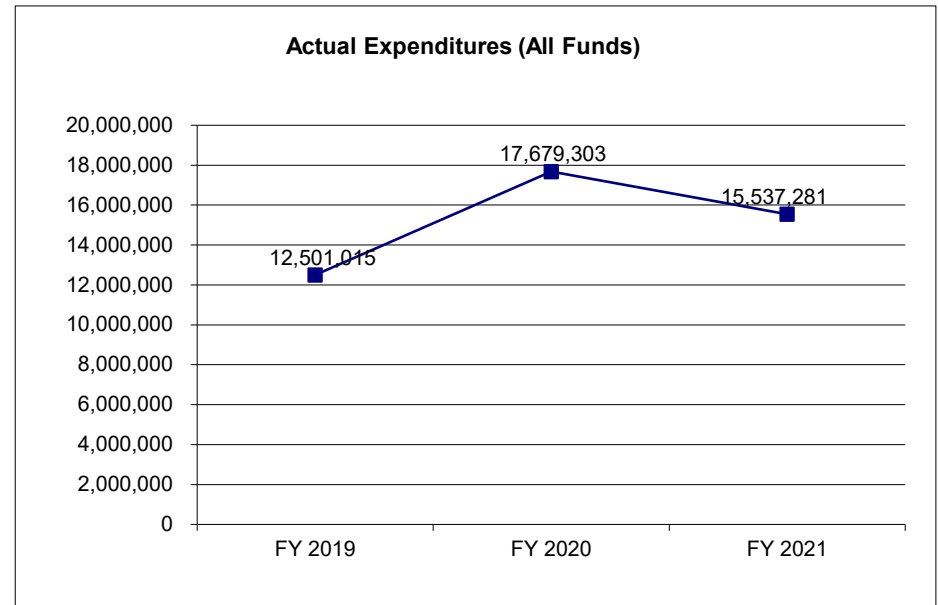
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87091C |
| Division - Taxation | | |
| Core - Debt Offset Transfer | HB Section | 4.1 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 13,797,384 | 19,657,384 | 19,657,384 | 19,657,384 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 13,797,384 | 19,657,384 | 19,657,384 | 19,657,384 |
| Actual Expenditures (All Funds) | 12,501,015 | 17,679,303 | 15,537,281 | N/A |
| Unexpended (All Funds) | 1,296,369 | 1,978,081 | 4,120,103 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 1,296,369 | 1,978,081 | 4,120,103 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
DEBT OFFSET TRANSFER**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|-------------------|----------|----------|-------------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | TRF | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| | Total | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| | Total | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| | Total | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|----------------------|--------------|---------|--------------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DEBT OFFSET TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 15,537,281 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 |
| TOTAL - TRF | 15,537,281 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 |
| GRAND TOTAL | \$15,537,281 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 |
| GENERAL REVENUE | \$15,537,281 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|----------------------------------|------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| CIRCUIT COURTS ESCROW TRF | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87101C |
| Division - Taxation | | |
| Core - Circuit Court Escrow Transfer | HB Section | 4.105 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|------------------|----------|----------|------------------|--|------------------|----------|----------|------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 4,074,458 | 0 | 0 | 4,074,458 | TRF | 4,074,458 | 0 | 0 | 4,074,458 |
| Total | 4,074,458 | 0 | 0 | 4,074,458 | Total | 4,074,458 | 0 | 0 | 4,074,458 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87101C</u> |
| Division - Taxation | |
| Core - Circuit Court Escrow Transfer | HB Section <u>4.105</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,518,749 | 4,074,458 | 4,074,458 | 4,074,458 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,518,749 | 4,074,458 | 4,074,458 | 4,074,458 |
| Actual Expenditures (All Funds) | 2,238,504 | 2,370,080 | 0 | N/A |
| Unexpended (All Funds) | 280,245 | 1,704,378 | 4,074,458 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 280,245 | 1,704,378 | 4,074,458 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |
| | | | (1) | |

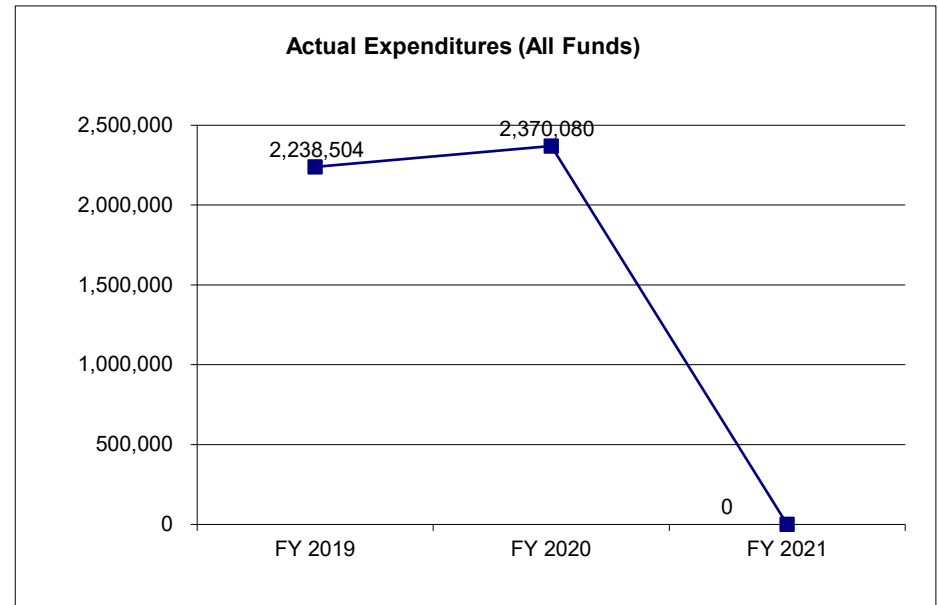
*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) At the request of the Office of State Courts Administrator, no offsets occurred in FY21 for the Circuit Court Escrow Fund.



CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
CIRCUIT COURTS ESCROW TRF**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|------------------|----------------|--------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| | Total | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| | Total | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| | Total | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|----------------------------------|------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CIRCUIT COURTS ESCROW TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-----------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| DEBT OFFSET | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| DEBT OFFSET ESCROW | 1,074,347 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 0.00 |
| TOTAL - PD | 1,074,347 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 0.00 |
| TOTAL | 1,074,347 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 0.00 |
| GRAND TOTAL | \$1,074,347 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87098C |
| Division - Taxation and Administration | | |
| Core - Debt Offset Distribution | HB Section | 4.11 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|----------|----------|------------------|------------------|--|----------|----------|------------------|------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 1,339,119 | 1,339,119 | PSD | 0 | 0 | 1,339,119 | 1,339,119 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 1,339,119 | 1,339,119 | Total | 0 | 0 | 1,339,119 | 1,339,119 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Debt Offset Escrow Fund (0753)

Other Funds: Debt Offset Escrow Fund (0753)

2. CORE DESCRIPTION

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account to satisfy debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees.

The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in Fiscal Year 2010. Through Fiscal Year 2021, Kansas intercepted \$13.3 million on behalf of Missouri. Missouri intercepted \$7.1 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

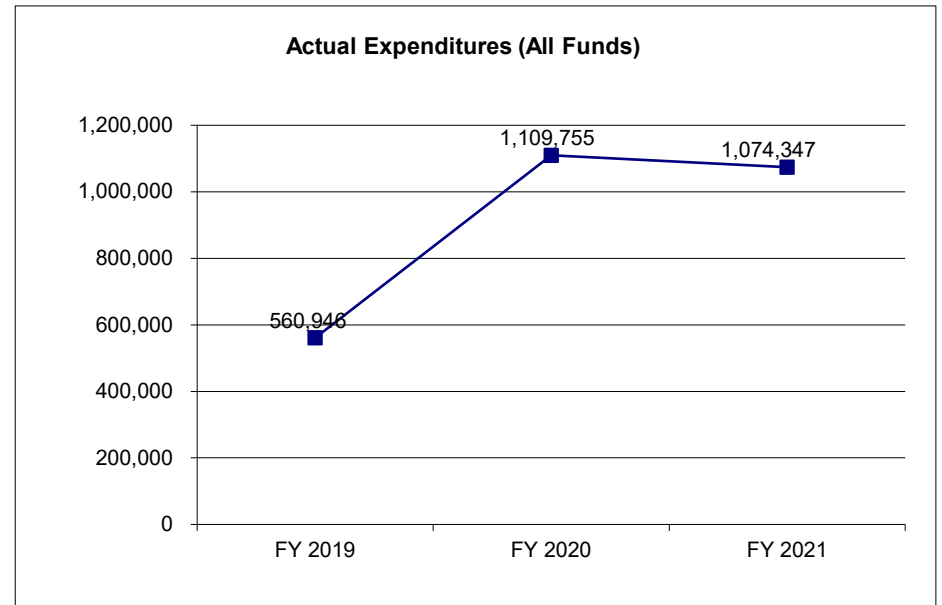
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87098C</u> |
| Division - Taxation and Administration | |
| Core - Debt Offset Distribution | HB Section <u>4.11</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 1,164,119 | 1,339,119 | 1,339,119 | 1,339,119 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,164,119 | 1,339,119 | 1,339,119 | 1,339,119 |
| Actual Expenditures (All Funds) | 560,946 | 1,109,755 | 1,074,347 | N/A |
| Unexpended (All Funds) | 603,173 | 229,364 | 264,772 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 603,173 | 229,364 | 264,772 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
DEBT OFFSET**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|------------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| | Total | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| | Total | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| | Total | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DEBT OFFSET | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 1,074,347 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 |
| TOTAL - PD | 1,074,347 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 |
| GRAND TOTAL | \$1,074,347 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$1,074,347 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---------------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| SCHOOL DIST TRST TRNSFER TO GR | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| SCHOOL DISTRICT TRUST FUND | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 0.00 |
| TOTAL - TRF | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 0.00 |
| TOTAL | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87093C |
| Division - Taxation | | |
| Core - School District Trust Fund Transfer | HB Section | 4.115 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|----------|----------|------------------|------------------|--|----------|----------|------------------|------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 2,500,000 | 2,500,000 | TRF | 0 | 0 | 2,500,000 | 2,500,000 |
| Total | 0 | 0 | 2,500,000 | 2,500,000 | Total | 0 | 0 | 2,500,000 | 2,500,000 |
| | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: School District Trust Fund (0688)

Other Funds: School District Trust Fund (0688)

2. CORE DESCRIPTION

The Department of Revenue requests \$2.5 million to transfer funds from the School District Trust to the credit of the General Revenue Fund. The Department deposits one cent on the dollar of sales and use tax collections to the School District Trust Fund according to Proposition C. The money in this fund is distributed to public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

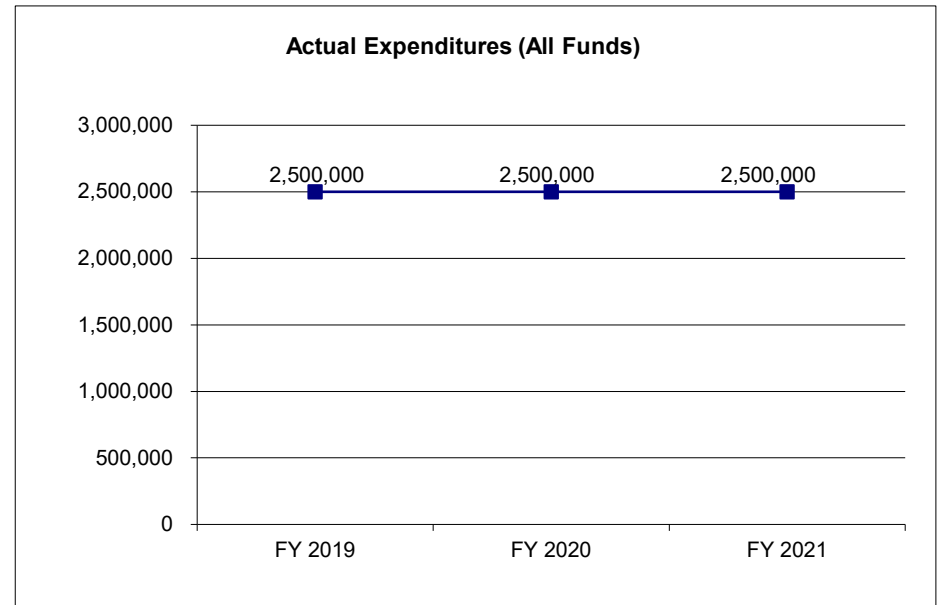
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87093C |
| Division - Taxation | | |
| Core - School District Trust Fund Transfer | HB Section | 4.115 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Actual Expenditures (All Funds) | 2,500,000 | 2,500,000 | 2,500,000 | N/A |
| Unexpended (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SCHOOL DIST TRST TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|------------------|------------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | TRF | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| | Total | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| | Total | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| | Total | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---------------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SCHOOL DIST TRST TRNSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| TOTAL - TRF | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| GRAND TOTAL | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PARK SALES TAX TRANSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| PARKS SALES TAX | 324,744 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL - TRF | 324,744 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL | 324,744 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| Parks Sales Tax Increase - 1860006 | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| PARKS SALES TAX | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$324,744 | 0.00 | \$325,000 | 0.00 | \$375,000 | 0.00 | \$375,000 | 0.00 |

CORE DECISION ITEM

| | | |
|---------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87094C |
| Division - Taxation | | |
| Core - Parks Sales Tax Transfer | HB Section | 4.12 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|-------|------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 325,000 | 325,000 |
| Total | 0 | 0 | 325,000 | 325,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Parks Sales Tax Fund (0613)

| | FY 2023 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 325,000 | 325,000 |
| Total | 0 | 0 | 325,000 | 325,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Parks Sales Tax Fund (0613)

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.

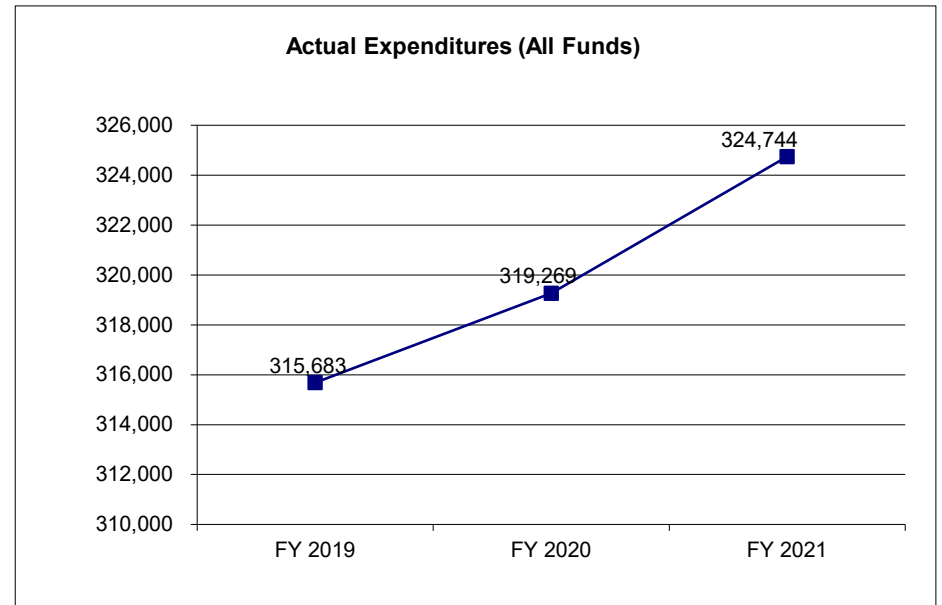
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>87094C</u> |
| Division - Taxation | |
| Core - Parks Sales Tax Transfer | HB Section <u>4.12</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 325,000 | 325,000 | 325,000 | 325,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 325,000 | 325,000 | 325,000 | 325,000 |
| Actual Expenditures (All Funds) | 315,683 | 319,269 | 324,744 | N/A |
| Unexpended (All Funds) | 9,317 | 5,731 | 256 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 9,317 | 5,731 | 256 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
PARK SALES TAX TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|----------------|----------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PARK SALES TAX TRANSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 324,744 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL - TRF | 324,744 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| GRAND TOTAL | \$324,744 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$324,744 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |

NEW DECISION ITEM
RANK: 15 OF 16

| | | |
|--|--------------------|------------------------|
| Department of Revenue | Budget Unit | 87094C |
| Taxation Division | | |
| Parks Sales Tax Transfer Increase | DI# 1860006 | HB Section 4.12 |

1. AMOUNT OF REQUEST

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 50,000 | 50,000 |
| Total | 0 | 0 | 50,000 | 50,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Parks Sales Tax Fund (0613)
Non-Counts:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 50,000 | 50,000 |
| Total | 0 | 0 | 50,000 | 50,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Parks Sales Tax Fund (0613)
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to the General Revenue Fund.

The parks sales tax collections continue to increase over the last six years. The current appropriation authority of \$325,000 is insufficient to cover the calculated transfer amounts. The Department requests an increase to meet future constitutionally required transfers.

NEW DECISION ITEM
RANK: 15 OF 16

| | | | |
|-----------------------------------|-------------|-------------|---------------|
| Department of Revenue | | Budget Unit | <u>87094C</u> |
| Taxation Division | | | |
| Parks Sales Tax Transfer Increase | DI# 1860006 | HB Section | <u>4.12</u> |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The calculated transfers from the Parks Sales Tax fund to General Revenue has increased. The estimated \$50,000 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2022. This request updates the core budget request.

| | | | | | | |
|------------------------------|---------|---------|---------|---------|---------|---------|
| | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 |
| Transfers to General Revenue | 304,732 | 309,084 | 315,683 | 319,269 | 324,744 | 353,132 |

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | 50,000 | | 50,000 | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>50,000</u> | | <u>50,000</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>50,000</u> | <u>0.0</u> | <u>50,000</u> | <u>0.0</u> | <u>0</u> |

NEW DECISION ITEM
RANK: 15 OF 16

| Department of Revenue | | Budget Unit | | 87094C | | | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Taxation Division | | | | | | | | | |
| Parks Sales Tax Transfer Increase | DI# 1860006 | HB Section | | 4.12 | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | 50,000 | | 50,000 | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>50,000</u> | | <u>50,000</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>50,000</u> | <u>0.0</u> | <u>50,000</u> | <u>0.0</u> | <u>0</u> |

NEW DECISION ITEM
RANK: 15 OF 16

| | | |
|-----------------------------------|-------------|------------------------|
| Department of Revenue | Budget Unit | <u>87094C</u> |
| Taxation Division | | |
| Parks Sales Tax Transfer Increase | DI# 1860006 | HB Section <u>4.12</u> |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PARK SALES TAX TRANSFER TO GR | | | | | | | | |
| Parks Sales Tax Increase - 1860006 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| SOIL & WATER SALS TX TRF TO GR | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| SOIL AND WATER SALES TAX | 324,745 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 0.00 |
| TOTAL - TRF | 324,745 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 0.00 |
| TOTAL | 324,745 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 0.00 |
| Soil and Water Tax Incr - 1860007 | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| SOIL AND WATER SALES TAX | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$324,745 | 0.00 | \$325,000 | 0.00 | \$375,000 | 0.00 | \$375,000 | 0.00 | 0.00 |

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87096C |
| Division - Taxation | | |
| Core - Soil and Water Sales Tax Transfer | HB Section | 4.125 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 325,000 | 325,000 |
| Total | 0 | 0 | 325,000 | 325,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Soil and Water Sales Tax Fund (0614)

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 325,000 | 325,000 |
| Total | 0 | 0 | 325,000 | 325,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Soil and Water Sales Tax Fund (0614)

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Soil and Water Sales Tax Fund to the General Revenue Fund.

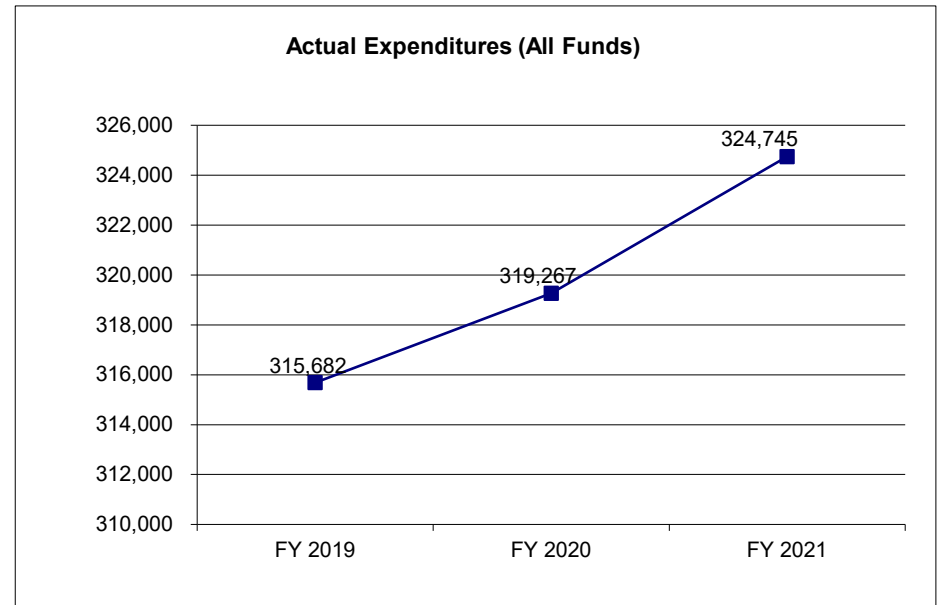
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87096C |
| Division - Taxation | | |
| Core - Soil and Water Sales Tax Transfer | HB Section | 4.125 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 325,000 | 325,000 | 325,000 | 325,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 325,000 | 325,000 | 325,000 | 325,000 |
| Actual Expenditures (All Funds) | 315,682 | 319,267 | 324,745 | N/A |
| Unexpended (All Funds) | 9,318 | 5,733 | 255 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 9,318 | 5,733 | 255 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SOIL & WATER SALS TX TRF TO GR

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|----------------|----------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SOIL & WATER SALS TX TRF TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 324,745 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL - TRF | 324,745 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| GRAND TOTAL | \$324,745 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$324,745 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |

NEW DECISION ITEM
RANK: 16 OF 16

| | | |
|---|--------------------|-------------------------|
| Department of Revenue | Budget Unit | 87096C |
| Taxation Division | | |
| Soil and Water Sales Tax Transfer Increase | DI# 1860007 | HB Section 4.125 |

1. AMOUNT OF REQUEST

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 50,000 | 50,000 |
| Total | 0 | 0 | 50,000 | 50,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Soil and Water Sales Tax Fund (0614)
 Non-Counts:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 50,000 | 50,000 |
| Total | 0 | 0 | 50,000 | 50,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Soil and Water Sales Tax Fund (0614)
 Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Soil and Water Tax Fund to the General Revenue Fund.

The soil and water sales tax collections continue to increase over the last six years. The current appropriation authority of \$325,000 is insufficient to cover the calculated transfer amounts. The Department requests an increase to meet future constitutionally required transfers.

NEW DECISION ITEM
RANK: 16 OF 16

| | | | |
|---|--------------------|----------------------------------|--------------|
| Department of Revenue | | Budget Unit <u>87096C</u> | |
| Taxation Division | | | |
| Soil and Water Sales Tax Transfer Increase | DI# 1860007 | HB Section | <u>4.125</u> |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The calculated transfers from the Soil and Water Sales Tax fund to General Revenue has increased. The estimated \$50,000 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2022. This request updates the core budget request.

| | | | | | | |
|------------------------------|---------|---------|---------|---------|---------|---------|
| | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 |
| Transfers to General Revenue | 304,732 | 309,084 | 315,682 | 319,267 | 324,745 | 353,132 |

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | 50,000 | | 50,000 | | |
| Total TRF | 0 | | 0 | | 50,000 | | 50,000 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 50,000 | 0.0 | 50,000 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 16 OF 16

| Department of Revenue | | Budget Unit | | 87096C | | | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Taxation Division | | HB Section | | 4.125 | | | | | |
| Soil and Water Sales Tax Transfer Increase | | DI# 1860007 | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | 50,000 | | 50,000 | | |
| Total TRF | 0 | | 0 | | 50,000 | | 50,000 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 50,000 | 0.0 | 50,000 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 16 OF 16

| | | |
|--|-------------|------------------|
| Department of Revenue | Budget Unit | 87096C |
| Taxation Division | | |
| Soil and Water Sales Tax Transfer Increase | DI# 1860007 | HB Section 4.125 |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SOIL & WATER SALS TX TRF TO GR | | | | | | | | |
| Soil and Water Tax Incr - 1860007 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| INCOME TAX CHECK OFF TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 247,724 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 0.00 |
| TOTAL - TRF | 247,724 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 0.00 |
| TOTAL | 247,724 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$247,724 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87100C |
| Division - Taxation | | |
| Core - Income Tax Check-off Transfer | HB Section | 4.13 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 471,000 | 0 | 0 | 471,000 |
| Total | 471,000 | 0 | 0 | 471,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 471,000 | 0 | 0 | 471,000 |
| Total | 471,000 | 0 | 0 | 471,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

2. CORE DESCRIPTION

Sections 143.1000 through 1029, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

ALS Lou Gehrig's Disease Fund (0703)
 American Cancer Society Heartland Division, Inc. Fund (0700)
 American Diabetes Association Gateway Area Fund (0713)
 American Heart Association Fund (0714)
 Arthritis Foundation Fund (0708)
 Childhood Lead Testing Fund (0899)
 Children's Trust Fund (0694)
 Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)
 Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)
 Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

March of Dimes Fund (0716)
 Missouri Military Family Relief Fund (0719)
 Missouri National Guard Foundation Trust (0494)
 Muscular Dystrophy Association Fund (0707)
 National Guard Trust Fund (0900)
 National Multiple Sclerosis Society (0709)
 Organ Donor Program Fund (0824)
 Pediatric Cancer Research Trust Fund (0959)
 Soldiers Memorial Military Museum in St. Louis Fund (0429)
 Veterans Trust Fund (0579)
 Workers' Memorial Fund (0895)

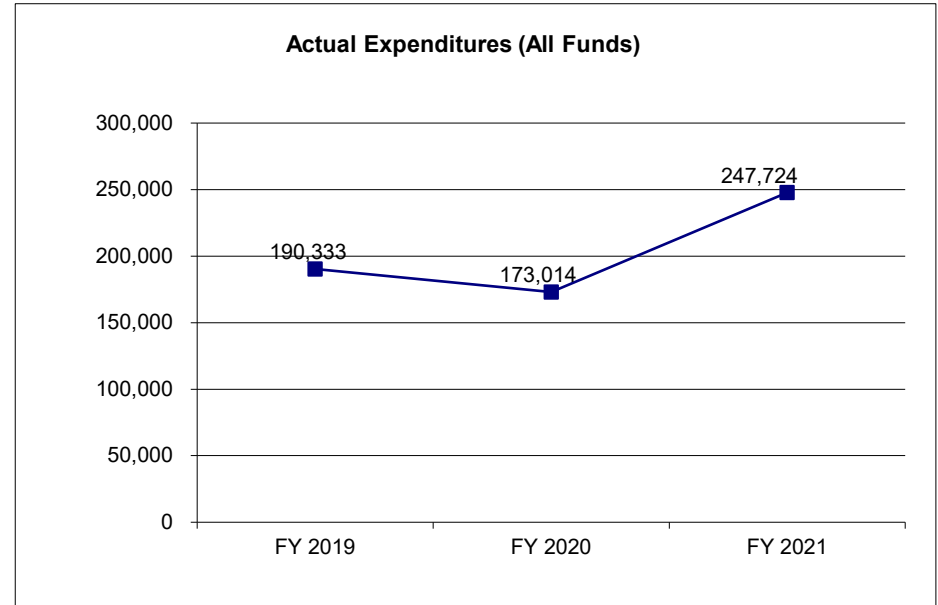
CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87100C |
| Division - Taxation | | |
| Core - Income Tax Check-off Transfer | HB Section | 4.13 |

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 471,000 | 471,000 | 471,000 | 471,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 471,000 | 471,000 | 471,000 | 471,000 |
| Actual Expenditures (All Funds) | 190,333 | 173,014 | 247,724 | N/A |
| Unexpended (All Funds) | 280,667 | 297,986 | 223,276 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 280,667 | 297,986 | 223,276 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF TRANSFER**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|----------------|----------------|--------------|----------------|--------------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| | Total | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| | Total | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| | Total | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 247,724 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| TOTAL - TRF | 247,724 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| GRAND TOTAL | \$247,724 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 |
| GENERAL REVENUE | \$247,724 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------------|------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|--|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| CHECK OFF ERRONEOUSLY DEP TRF | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| ELDERLY HOME-DELIVER MEALS TRU | 0 | 0.00 | 3,533 | 0.00 | 3,533 | 0.00 | 3,533 | 0.00 | |
| KC LAW ENFORCMNT MEMORIAL FUND | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| SOLDIERS MEMORIAL MUSEUM FUND | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MO NATIONAL GUARD FOUND FD | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| VETERANS' TRUST FUND | 0 | 0.00 | 1,485 | 0.00 | 1,485 | 0.00 | 1,485 | 0.00 | |
| CHILDREN'S TRUST | 0 | 0.00 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 0.00 | |
| AMER CANCER SOC, HEARTLAND DIV | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| ALS LOU GEHRIG'S DISEASE | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MUSCULAR DYSTROPHY ASSOCIATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| ARTHRITIS FOUNDATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| NATIONAL MULTIPLE SCLEROSIS SO | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| AMER DIABETES ASSN GATEWAY ARE | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| AMERICAN HEART ASSOCIATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MARCH OF DIMES | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MISSOURI MILITARY FAMILY RELIE | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 | |
| ORGAN DONOR PROGRAM | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| WORKERS MEMORIAL | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| CHILDHOOD LEAD TESTING | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| NATIONAL GUARD TRUST | 0 | 0.00 | 651 | 0.00 | 651 | 0.00 | 651 | 0.00 | |
| PEDIATRIC CANCER RES TRUST | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 | 750 | 0.00 | |
| FOSTER CARE & ADOPT PARENT R&R | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| TOTAL - TRF | 0 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | |
| TOTAL | 0 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | |
| GRAND TOTAL | \$0 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | |

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CORE DECISION ITEM

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 87105C |
| Division - Taxation | | |
| Core - Check-Off Erroneous Transfer | HB Section | 4.135 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 13,669 | 13,669 |
| Total | 0 | 0 | 13,669 | 13,669 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: See Core Description below.

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 13,669 | 13,669 |
| Total | 0 | 0 | 13,669 | 13,669 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: See Core Description below.

2. CORE DESCRIPTION

Sections 143.1000 through 143.1029, RSMo, allow any individual or corporation entitled to a tax refund designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from various funds to the General Revenue Fund for revised or erroneous transfers.

ALS Lou Gehrig's Disease Fund (0703)
 American Cancer Society Heartland Division, Inc. Fund (0700)
 American Diabetes Association Gateway Area Fund (0713)
 American Heart Association Fund (0714)
 Arthritis Foundation Fund (0708)
 Childhood Lead Testing Fund (0899)
 Children's Trust Fund (0694)
 Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)
 Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)
 Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

March of Dimes Fund (0716)
 Missouri Military Family Relief Fund (0719)
 Missouri National Guard Foundation Trust (0494)
 Muscular Dystrophy Association Fund (0707)
 National Guard Trust Fund (0900)
 National Multiple Sclerosis Society (0709)
 Organ Donor Program Fund (0824)
 Pediatric Cancer Research Trust Fund (0959)
 Soldiers Memorial Military Museum in St. Louis Fund (0429)
 Veterans Trust Fund (0579)
 Workers' Memorial Fund (0895)

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>87105C</u> |
| Division - Taxation | |
| Core - Check-Off Erroneous Transfer | HB Section <u>4.135</u> |

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

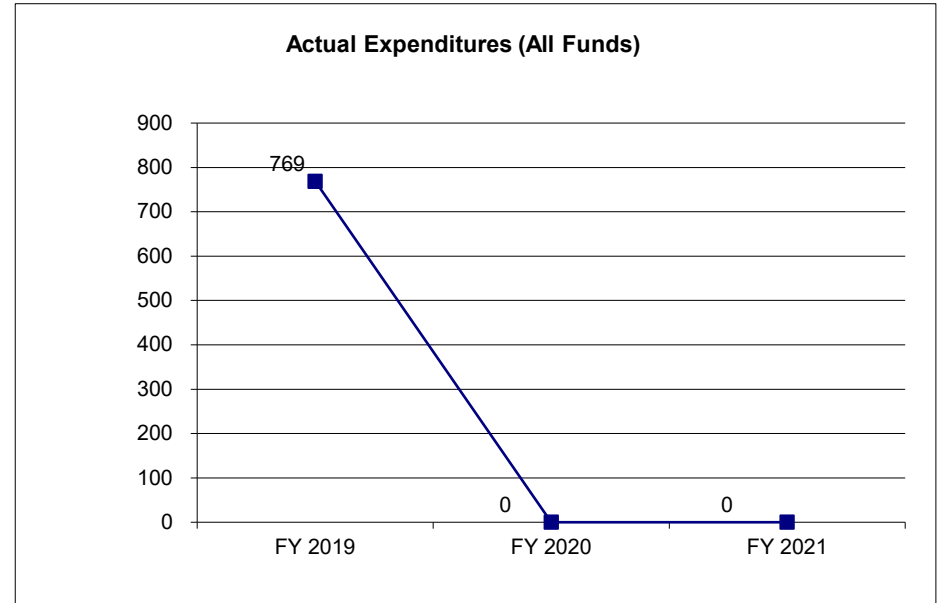
| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 13,669 | 13,669 | 13,669 | 13,669 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 13,669 | 13,669 | 13,669 | 13,669 |
| Actual Expenditures (All Funds) | 769 | 0 | 0 | N/A |
| Unexpended (All Funds) | 12,900 | 13,669 | 13,669 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 12,900 | 13,669 | 13,669 | N/A |

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|---------------|---------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | TRF | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| | Total | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| | Total | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| | Total | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-------------------------------|---------|---------|----------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CHECK OFF ERRONEOUSLY DEP TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF DISTRIBU | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| KC LAW ENFORCMNT MEMORIAL FUND | 728 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 |
| SOLDIERS MEMORIAL MUSEUM FUND | 1,237 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 |
| MO NATIONAL GUARD FOUND FD | 217 | 0.00 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 0.00 |
| AMER CANCER SOC, HEARTLAND DIV | 5,596 | 0.00 | 6,500 | 0.00 | 6,500 | 0.00 | 6,500 | 0.00 |
| ALS LOU GEHRIG'S DISEASE | 2,159 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| MUSCULAR DYSTROPHY ASSOCIATION | 755 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 |
| ARTHRITIS FOUNDATION | 890 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| NATIONAL MULTIPLE SCLEROSIS SO | 1,195 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 |
| AMER DIABETES ASSN GATEWAY ARE | 2,276 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 |
| AMERICAN HEART ASSOCIATION | 4,206 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 |
| MARCH OF DIMES | 2,396 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 |
| PEDIATRIC CANCER RES TRUST | 6,133 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 |
| TOTAL - PD | 27,788 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL | 27,788 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$27,788 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

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CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87106C |
| Division - Taxation | | |
| Core - Income Tax Check-Off Distribution | HB Section | 4.14 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|----------|----------|---------------|---------------|--|----------|----------|---------------|---------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 | PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 | Total | 0 | 0 | 50,000 | 50,000 |
| | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: See Core Description

Other Funds: See Core Description

2. CORE DESCRIPTION

Pursuant to Sections 143.1005, and 143.1026 through 143.1029, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to distribute the collections to the following organizations.

ALS Lou Gehrig's Disease Fund (0703)
 American Cancer Society Heartland Division, Inc. Fund (0700)
 American Diabetes Association Gateway Area Fund (0713)
 American Heart Association Fund (0714)
 Arthritis Foundation Fund (0708)
 Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

March of Dimes Fund (0716)
 Missouri National Guard Foundation Trust (0494)
 Muscular Dystrophy Association Fund (0707)
 National Multiple Sclerosis Society Fund (0709)
 Pediatric Cancer Research Trust Fund (0959)
 Soldiers Memorial Military Museum In St. Louis Fund (0429)

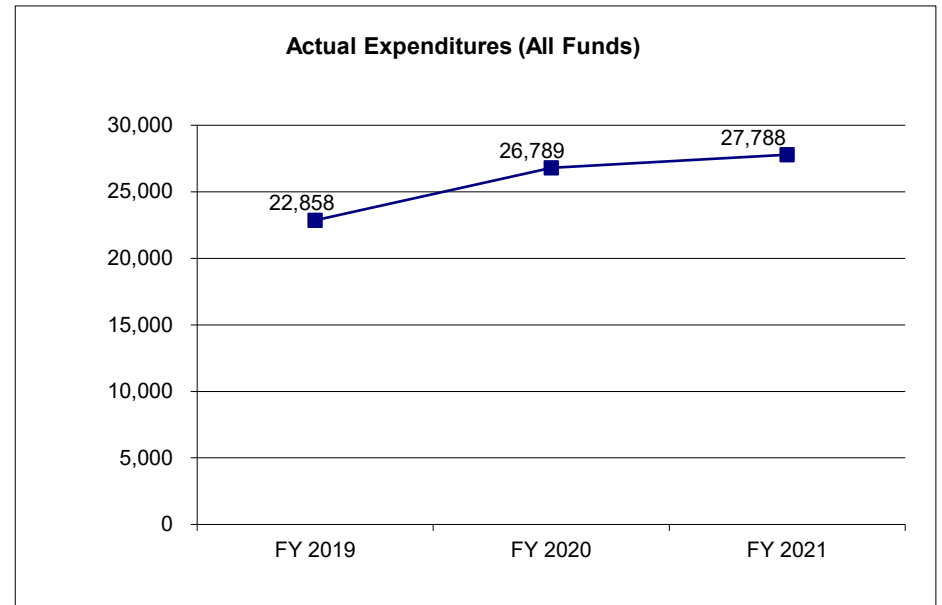
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87106C |
| Division - Taxation | | |
| Core - Income Tax Check-Off Distribution | HB Section | 4.14 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Actual Expenditures (All Funds) | 22,858 | 26,789 | 27,788 | N/A |
| Unexpended (All Funds) | 27,142 | 23,211 | 22,212 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 27,142 | 23,211 | 22,212 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF DISTRIBU**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|---------------|---------------|--------------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------------|----------|---------|----------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF DISTRIBU | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 27,788 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 27,788 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$27,788 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$27,788 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-------------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| DOR INFO FUND TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| DEPT OF REVENUE INFORMATION | 648,069 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 0.00 |
| TOTAL - TRF | 648,069 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 0.00 |
| TOTAL | 648,069 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 0.00 |
| GRAND TOTAL | \$648,069 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87110C |
| Division - Administration | | |
| Core - DOR Information Fund Transfer | HB Section | 4.145 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|------------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 1,250,000 | 1,250,000 |
| Total | 0 | 0 | 1,250,000 | 1,250,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: DOR Information Fund (0619)

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|------------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 1,250,000 | 1,250,000 |
| Total | 0 | 0 | 1,250,000 | 1,250,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: DOR Information Fund (0619)

2. CORE DESCRIPTION

Section 610.026.1, RSMo, requires that "except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records." The Department deposits collections from the sale of information to the DOR Information Fund.

The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highway of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo.

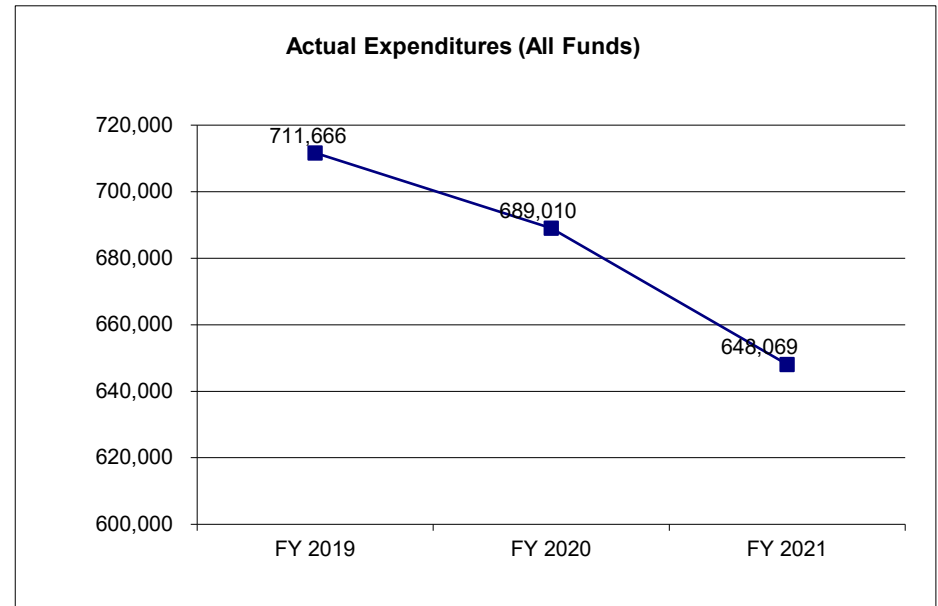
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87110C</u> |
| Division - Administration | |
| Core - DOR Information Fund Transfer | HB Section <u>4.145</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| Actual Expenditures (All Funds) | 711,666 | 689,010 | 648,069 | N/A |
| Unexpended (All Funds) | 538,334 | 560,990 | 601,931 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 538,334 | 560,990 | 601,931 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|------------------|------------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | TRF | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| | Total | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| | Total | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| | Total | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-------------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DOR INFO FUND TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 648,069 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| TOTAL - TRF | 648,069 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| GRAND TOTAL | \$648,069 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$648,069 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| MOTOR FUEL TAX TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| MOTOR FUEL TAX | 525,267,074 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 0.00 |
| TOTAL - TRF | 525,267,074 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 0.00 |
| TOTAL | 525,267,074 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 0.00 |
| Motor Fuel Tax Transfer - 1860012 | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| MOTOR FUEL TAX | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 189,361,939 | 0.00 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 189,361,939 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 189,361,939 | 0.00 | 0.00 |
| GRAND TOTAL | \$525,267,074 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$749,539,940 | 0.00 | 0.00 |

CORE DECISION ITEM

| | | |
|---------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87120C |
| Division - Taxation | | |
| Core - Motor Fuel Tax Transfer | HB Section | 4.15 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|------------------------|-------------|-------------|--------------------|--------------------|-----------------------------------|-------------|-------------|--------------------|--------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 560,178,001 | 560,178,001 | TRF | 0 | 0 | 560,178,001 | 560,178,001 |
| Total | 0 | 0 | 560,178,001 | 560,178,001 | Total | 0 | 0 | 560,178,001 | 560,178,001 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

2. CORE DESCRIPTION

Revenues derived from the motor fuel tax are deposited into the Motor Fuel Tax Fund. The remaining net proceeds, in excess of the cities and counties distribution and cost of collection, is transferred from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund. This appropriation allows the Department to transfer funds these funds as authorized by Section 142.345, RSMo.

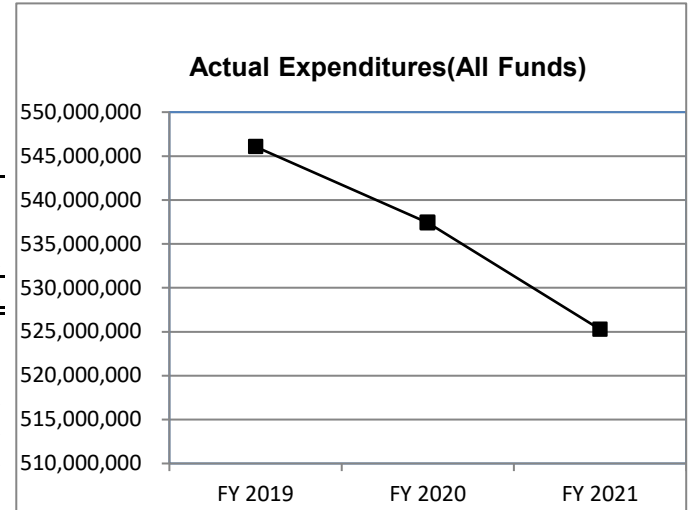
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---------------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>87120C</u> |
| Division - Taxation | |
| Core - Motor Fuel Tax Transfer | HB Section <u>4.15</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 560,178,001 | 560,178,001 | 560,178,001 | 560,178,001 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 560,178,001 | 560,178,001 | 560,178,001 | 560,178,001 |
| Actual Expenditures(All Funds) | 546,060,941 | 537,410,105 | 525,267,074 | N/A |
| Unexpended (All Funds) | 14,117,060 | 22,767,896 | 34,910,927 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 14,177,060 | 22,767,896 | 34,910,927 | N/A |



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|--------------------|--------------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | TRF | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| | Total | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| | Total | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| | Total | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR FUEL TAX TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 525,267,074 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL - TRF | 525,267,074 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| GRAND TOTAL | \$525,267,074 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$525,267,074 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |

NEW DECISION ITEM

RANK: 14 OF 16

| | | |
|---------------------------------------|-------------|-----------------|
| Department of Revenue | Budget Unit | 87120C |
| Taxation Division | | |
| DI Name- Motor Fuel Transfer Increase | DI# 1860012 | HB Section 4.15 |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|------------------------|------|---------|-------|-------|-----------------------------------|------|---------|-------------|-------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 189,361,939 | 189,361,939 |
| Total | 0 | 0 | 0 | 0 | Total | 0 | 0 | 189,361,939 | 189,361,939 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Non-Counts:

Other Funds: Motor Fuel Tax Fund (0673)

Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Revenues derived from the motor fuel tax are deposited into the Motor Fuel Tax Fund. The remaining net proceeds, in excess of the cities and counties distribution and cost of collection, is transferred from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund. The core motor fuel transfer appropriation allows the Department to transfer funds these funds as authorized by Section 142.345, RSMo.

Senate Bill 262, effective August 28, 2021, increases the current tax rate from \$0.17 per gallon to \$0.295 per gallon by July 1, 2025. The progressive tax rate will increase the amount of motor fuel tax collected. The Department requests additional transfer authority to transfer these funds to the State Highways and Transportation Department Fund.

NEW DECISION ITEM

RANK: _____ OF _____

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87120C |
| Taxation Division | | |
| DI Name-Motor Fuel Transfer Increase | DI# 1860012 | |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | 0 | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |

NEW DECISION ITEM
RANK: _____ OF _____

| Department of Revenue | | | Budget Unit | | 87120C | | | | |
|--------------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Taxation Division | | | | | | | | | |
| DI Name-Motor Fuel Transfer Increase | | | DI# 1860012 | | | | | | |
| | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | 189,361,939 | | 189,361,939 | | |
| Total TRF | 0 | | 0 | | 189,361,939 | | 189,361,939 | | 0 |
| | | | | | | | | | |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 189,361,939 | 0.0 | 189,361,939 | 0.0 | 0 |

NEW DECISION ITEM

RANK: _____ **OF** _____

| | | |
|--------------------------------------|-------------|---------|
| Department of Revenue | Budget Unit | 87120C |
| Taxation Division | | |
| DI Name-Motor Fuel Transfer Increase | DI# | 1860012 |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

NEW DECISION ITEM

RANK: _____ **OF** _____

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87120C |
| Taxation Division | | |
| DI Name-Motor Fuel Transfer Increase | DI# 1860012 | |

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|------------|-------------|------------|-------------|------------|-------------|----------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR FUEL TAX TRANSFER | | | | | | | | |
| Motor Fuel Tax Transfer - 1860012 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 189,361,939 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 189,361,939 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$189,361,939 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$189,361,939 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---------------------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SPECIALTY PLATE TRNSFER TO HWY | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| DEP OF REVENUE SPECIALTY PLATE | 10,152 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL - TRF | 10,152 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL | 10,152 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| GRAND TOTAL | \$10,152 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |

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CORE DECISION ITEM

| | | |
|-------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87122C |
| Division - Administration | | |
| Core - DOR Specialty Plate Transfer | HB Section | 4.155 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|-------|------------------------|---------|--------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 20,000 | 20,000 |
| Total | 0 | 0 | 20,000 | 20,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: DOR Specialty Plate (0775)

| | FY 2023 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|--------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 20,000 | 20,000 |
| Total | 0 | 0 | 20,000 | 20,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: DOR Specialty Plate (0775)

2. CORE DESCRIPTION

Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and should defray the implementation costs of issuing, developing, and programming the authorized plate.

Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds.

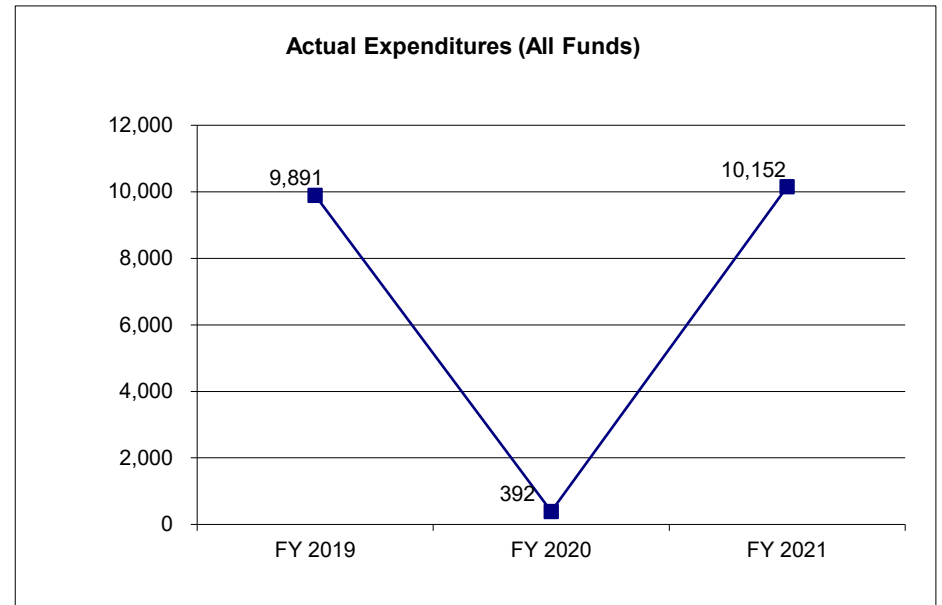
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>87122C</u> |
| Division - Administration | |
| Core - DOR Specialty Plate Transfer | HB Section <u>4.155</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 20,000 | 20,000 | 20,000 | 20,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 20,000 | 20,000 | 20,000 | 20,000 |
| Actual Expenditures (All Funds) | 9,891 | 392 | 10,152 | N/A |
| Unexpended (All Funds) | 10,109 | 19,608 | 9,848 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 10,109 | 19,608 | 9,848 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SPECIALTY PLATE TRNSFER TO HWY

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|---------------|---------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | TRF | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| | Total | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| | Total | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| | Total | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---------------------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SPECIALTY PLATE TRNSFER TO HWY | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 10,152 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL - TRF | 10,152 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| GRAND TOTAL | \$10,152 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$10,152 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-----------------------------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| DOR LEGAL EXPENSE FUND TRF | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$1 | 0.00 | \$1 | 0.00 | \$1 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 87123C |
| Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | |
| Core - DOR Legal Expense Fund Transfer | HB Section | 4.17 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|------|---------|-------|-------|--|------|---------|-------|-------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 1 | 0 | 0 | 1 | TRF | 1 | 0 | 0 | 1 |
| Total | 1 | 0 | 0 | 1 | Total | 1 | 0 | 0 | 1 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Beginning in Fiscal Year 2018, the General Assembly appropriated \$1 to transfer from the Department's core budget to the State Legal Expense Fund for the payment of claims, premiums, and expenses provided by Section 105.711 through Section 105.726, RSMo. In order to fund such expenses, the General Assembly also authorized three percent flexibility from the Department's operating budget into the \$1 transfer appropriation.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 87123C |
| Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | |
| Core - DOR Legal Expense Fund Transfer | HB Section | 4.17 |

4. FINANCIAL HISTORY

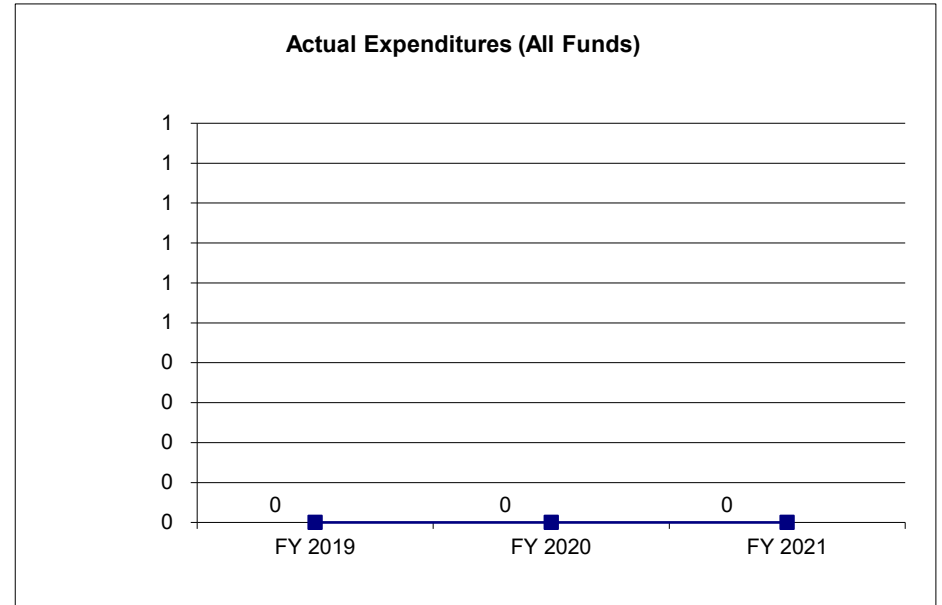
| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 1 | 1 | 1 | 1 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1 | 1 | 1 | 1 |
| Actual Expenditures (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended (All Funds) | 1 | 1 | 1 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 1 | 1 | 1 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DOR LEGAL EXPENSE FUND TRF

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|----------|----------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | TRF | 0.00 | 1 | 0 | 0 | 1 | |
| | Total | 0.00 | 1 | 0 | 0 | 1 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 1 | 0 | 0 | 1 | |
| | Total | 0.00 | 1 | 0 | 0 | 1 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 1 | 0 | 0 | 1 | |
| | Total | 0.00 | 1 | 0 | 0 | 1 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-----------------------------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DOR LEGAL EXPENSE FUND TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$1 | 0.00 | \$1 | 0.00 | \$1 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$1 | 0.00 | \$1 | 0.00 | \$1 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

Overview

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments,
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases,
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program, and
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$8.5 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

Department strategic overview: FY23 Budget

| | |
|-------------------------------|--|
| DEPARTMENT: | <i>State Tax Commission</i> |
| DIRECTOR: | <i>Gary Romine</i> |
| DEPARTMENT ASPIRATION: | <i>Transparent, uniform, and equitable statewide assessment program</i> |
| HIGHLIGHTS FROM FY22 | <ul style="list-style-type: none"> • <i>Develop web-based interface for data submissions without using cumbersome paper forms</i> • <i>Increase transparency by redesigning a web-based case management system for public access to property tax appeals</i> • <i>Utilize technology to conduct training sessions and hearings; implement electronic/digital files; and semi-automate correspondence; and redesigned and redeveloped case management system</i> |
| FY23 PRIORITIES | <ul style="list-style-type: none"> • <i>Utilize the internal integrated computer system for generating more automated correspondence with taxpayers and counties to reduce the time needed to sent out informatoin electronically</i> • <i>Increase transparency by implementing continued improvements to case management system to allow for all documents and evidence related to property tax appeals to be uploaded, retained, and viewable in electronic format through a web interface for public access</i> |
| FY24 PREVIEW | <ul style="list-style-type: none"> • <i>Implement a Taxpayer Outreach Program for the education of taxpayers to improve their understanding of their respective filing requirements, increase the accuracy of their submissions, and expand their adoption of FTP (file transfer protocol)</i> • <i>Increase understanding of property tax appeal process by implementing additional outreach programs and interactive presentations for the education of county assessors, county boards of equalization, taxpayers, tax representatives, and attorneys</i> |

FLEXIBILITY REQUEST FORM

| | |
|---|--|
| BUDGET UNIT NUMBER: 86911C BUDGET UNIT NAME: State Tax Commission HOUSE BILL SECTION: 4.160 | DEPARTMENT: Revenue DIVISION: State Tax Commission |
| 1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. | |
| DEPARTMENT REQUEST | |
| The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2023. Flexibility was granted at 10% in FY-2016 through FY-2022 and at 25% in FY-2014 and FY-2015. | |
| 2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount. | |
| PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED | CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED |
| | \$5,000 - \$30,000 |
| BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED | \$5,000 - \$30,000 |
| 3. Please explain how flexibility was used in the prior and/or current years. | |
| PRIOR YEAR EXPLAIN ACTUAL USE | CURRENT YEAR EXPLAIN PLANNED USE |
| | Pay on-going expenses due to travel to assist counties. Education needs and requirements for team members with designations. |

NEW DECISION ITEM
RANK: 2 OF 7

| | | |
|---|-------------|------------------|
| Department - Revenue | Budget Unit | 86911C |
| Division - State Tax Commission | | |
| DI Name Pay Plan - FY 2022 Cost to Continue | DI# 0000013 | HB Section 4.160 |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|---|--------|---------|-------|--------|---|--------|---------|-------|--------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 21,569 | 0 | 0 | 21,569 | PS | 21,569 | 0 | 0 | 21,569 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 21,569 | 0 | 0 | 21,569 | Total | 21,569 | 0 | 0 | 21,569 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 7,230 | 0 | 0 | 7,230 | Est. Fringe | 7,230 | 0 | 0 | 7,230 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.

NEW DECISION ITEM
RANK: 2 OF 7

| | | | | |
|---------------------------------|-------------------------------------|-------------|-------------|--------|
| Department - Revenue | | | Budget Unit | 86911C |
| Division - State Tax Commission | | | | |
| DI Name | Pay Plan - FY 2022 Cost to Continue | DI# 0000013 | HB Section | 4.160 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on a 2% pay increase for employees beginning January 1, 2022. The Fiscal Year 2023 requested amount is equivalent to the remaining six months in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | 21,569 | | | | | | 21,569 | 0.0 | |
| Total PS | 21,569 | 0.0 | 0 | 0.0 | 0 | 0.0 | 21,569 | 0.0 | 0 |
| Grand Total | 21,569 | 0.0 | 0 | 0.0 | 0 | 0.0 | 21,569 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | 21,569 | | | | | | 21,569 | 0.0 | |
| Total PS | 21,569 | 0.0 | 0 | 0.0 | 0 | 0.0 | 21,569 | 0.0 | 0 |
| Grand Total | 21,569 | 0.0 | 0 | 0.0 | 0 | 0.0 | 21,569 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| CHIEF COUNSEL | 0 | 0.00 | 0 | 0.00 | 1,800 | 0.00 | 1,800 | 0.00 |
| COMMISSION MEMBER | 0 | 0.00 | 0 | 0.00 | 4,526 | 0.00 | 4,526 | 0.00 |
| COMMISSION CHAIRMAN | 0 | 0.00 | 0 | 0.00 | 2,262 | 0.00 | 2,262 | 0.00 |
| SENIOR HEARINGS OFFICER | 0 | 0.00 | 0 | 0.00 | 3,604 | 0.00 | 3,604 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 484 | 0.00 | 484 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 1,372 | 0.00 | 1,372 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 684 | 0.00 | 684 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,480 | 0.00 | 1,480 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 786 | 0.00 | 786 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 944 | 0.00 | 944 | 0.00 |
| SR APPRAISAL & ASSESSMENT REP | 0 | 0.00 | 0 | 0.00 | 14,636 | 0.00 | 14,636 | 0.00 |
| APPRAISAL & ASSESSMENT SPV/SPC | 0 | 0.00 | 0 | 0.00 | 6,048 | 0.00 | 6,048 | 0.00 |
| APPRAISAL & ASSESSMENT MANAGER | 0 | 0.00 | 0 | 0.00 | 4,512 | 0.00 | 4,512 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 43,138 | 0.00 | 43,138 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$43,138 | 0.00 | \$43,138 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$43,138 | 0.00 | \$43,138 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 2 OF 7

| | | |
|-------------------------------------|-------------|------------|
| Department - Revenue | Budget Unit | Various |
| Department-wide | | |
| Pay Plan - FY 2023 Cost to Continue | DI# 0000012 | HB Section |
| | | Various |

1. AMOUNT OF REQUEST

| | FY 2023 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

| | FY 2023 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 139,744 | 0 | 0 | 139,744 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 139,744 | 0 | 0 | 139,744 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|--------|---|---|--------|
| Est. Fringe | 46,842 | 0 | 0 | 46,842 |
|-------------|--------|---|---|--------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

To help address high turnover and vacancy rates across the state, funding is needed to address statewide salary needs. The FY 2023 budget includes appropriation authority for three pay plan components and their associated fringes:

- 5.5% pay increase for employees
- \$15/hr state employee baseline wage adjustment
- Compression adjustments between positions

NEW DECISION ITEM
RANK: 2 OF 7

| | | |
|-------------------------------------|-------------|--------------------|
| Department - Revenue | Budget Unit | Various |
| Department-wide | | |
| Pay Plan - FY 2023 Cost to Continue | DI# 0000012 | HB Section Various |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2023 pay plan was based on a 5.5% pay increase for employees, raising the baseline wage of employees to \$15/hr, and adjustments related to compression issues as a result of the increases.
The 5.5 percent COLA increase is based on the average increase of four general structure adjustment economic indicators:
Consumer Price Index for the Midwest – 6.4 percent;
Employment Cost Index – 4.3 percent;
World at Work Salary Budget Increases – 2.9 percent; and
Personal Income – 8.3 percent.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | 139,744 | | | | | | 139,744 | 0.0 | |
| Total PS | 139,744 | 0.0 | 0 | 0.0 | 0 | 0.0 | 139,744 | 0.0 | 0 |
| Grand Total | 139,744 | 0.0 | 0 | 0.0 | 0 | 0.0 | 139,744 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| CHIEF COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,148 | 0.00 |
| COMMISSION MEMBER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 12,819 | 0.00 |
| COMMISSION CHAIRMAN | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,409 | 0.00 |
| SENIOR HEARINGS OFFICER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,314 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,176 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,079 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,846 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,435 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,246 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,673 | 0.00 |
| SR APPRAISAL & ASSESSMENT REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 43,011 | 0.00 |
| APPRAISAL & ASSESSMENT SPV/SPC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 17,437 | 0.00 |
| APPRAISAL & ASSESSMENT MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 13,151 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 139,744 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$139,744 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$139,744 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| STATE TAX COMMISSION | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 2,012,912 | 34.46 | 2,278,577 | 37.00 | 2,278,577 | 37.00 | 2,278,577 | 37.00 | |
| TOTAL - PS | 2,012,912 | 34.46 | 2,278,577 | 37.00 | 2,278,577 | 37.00 | 2,278,577 | 37.00 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 89,842 | 0.00 | 173,753 | 0.00 | 173,753 | 0.00 | 173,753 | 0.00 | |
| TOTAL - EE | 89,842 | 0.00 | 173,753 | 0.00 | 173,753 | 0.00 | 173,753 | 0.00 | |
| TOTAL | 2,102,754 | 34.46 | 2,452,330 | 37.00 | 2,452,330 | 37.00 | 2,452,330 | 37.00 | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 43,138 | 0.00 | 43,138 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 43,138 | 0.00 | 43,138 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 43,138 | 0.00 | 43,138 | 0.00 | |
| LEGAL SECTION INCREASES - 1860022 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 29,886 | 0.00 | 0 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 29,886 | 0.00 | 0 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 29,886 | 0.00 | 0 | 0.00 | |
| Pay Plan - 0000012 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 139,744 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 139,744 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 139,744 | 0.00 | |
| GRAND TOTAL | \$2,102,754 | 34.46 | \$2,452,330 | 37.00 | \$2,525,354 | 37.00 | \$2,635,212 | 37.00 | |

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CORE DECISION ITEM

| | | |
|---------------------------------|-------------|--------|
| Department - Revenue | Budget Unit | 86911C |
| Division - State Tax Commission | | |
| Core - State Tax Commission | HB Section | 4.160 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|-------------|------------------|
| | GR | Federal | Other | Total |
| PS | 2,278,577 | 0 | 0 | 2,278,577 |
| EE | 173,753 | 0 | 0 | 173,753 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 2,452,330 | 0 | 0 | 2,452,330 |
| FTE | 37.00 | 0.00 | 0.00 | 37.00 |

| | | | | |
|--|-----------|---|---|-----------|
| Est. Fringe | 1,311,268 | 0 | 0 | 1,311,268 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|------------------|
| | GR | Federal | Other | Total |
| PS | 2,278,577 | 0 | 0 | 2,278,577 |
| EE | 173,753 | 0 | 0 | 173,753 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 2,452,330 | 0 | 0 | 2,452,330 |
| FTE | 37.00 | 0.00 | 0.00 | 37.00 |

| | | | | |
|--|-----------|---|---|-----------|
| Est. Fringe | 1,311,268 | 0 | 0 | 1,311,268 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basix functions:

- 1) To equalize inter and intra county assessments,
- 2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
- 6) Assess the distributable property of railroads and utilities.

3. PROGRAM LISTING (list programs included in this core funding)

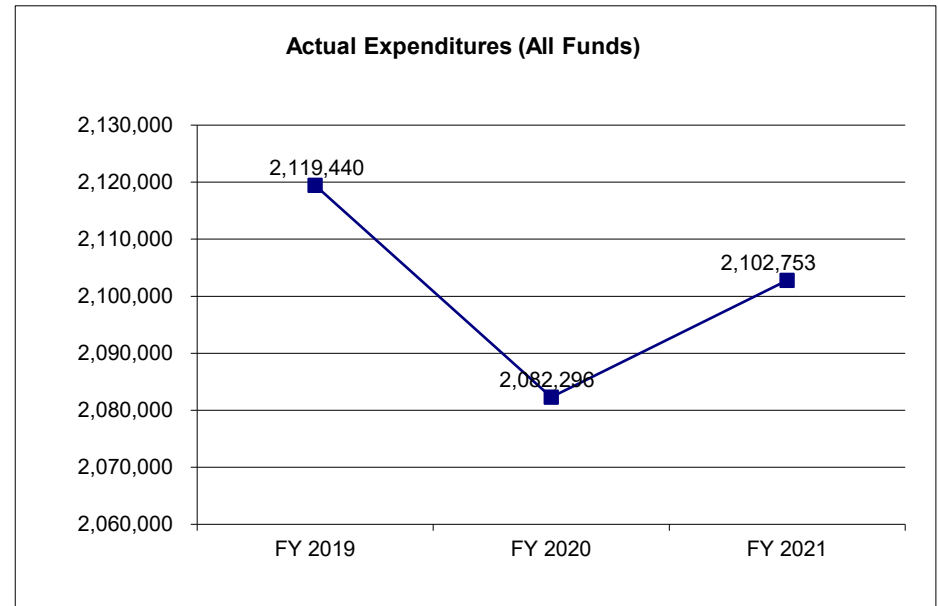
Legal
Original Assessment
Local Assistance

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department - Revenue | Budget Unit <u>86911C</u> |
| Division - State Tax Commission | |
| Core - State Tax Commission | HB Section <u>4.160</u> |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,222,126 | 2,267,110 | 2,329,272 | 2,452,330 |
| Less Reverted (All Funds) | (56,826) | (57,979) | (59,696) | (63,286) |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,165,300 | 2,209,131 | 2,269,576 | 2,389,044 |
| Actual Expenditures (All Funds) | 2,119,440 | 2,082,296 | 2,102,753 | N/A |
| Unexpended (All Funds) | 45,860 | 126,835 | 166,823 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 45,860 | 126,835 | 166,823 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

FY-2020 there was a mandatory hold put into agency reserve totaling \$92,000 (E&E Reserve - \$10,000; P.S. Reserve - \$82,000).

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
STATE TAX COMMISSION**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|--------------|------------------|----------------|--------------|------------------|--------------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | | | | | | | |
| | PS | 37.00 | 2,278,577 | 0 | 0 | 2,278,577 | |
| | EE | 0.00 | 173,753 | 0 | 0 | 173,753 | |
| | Total | 37.00 | 2,452,330 | 0 | 0 | 2,452,330 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 37.00 | 2,278,577 | 0 | 0 | 2,278,577 | |
| | EE | 0.00 | 173,753 | 0 | 0 | 173,753 | |
| | Total | 37.00 | 2,452,330 | 0 | 0 | 2,452,330 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 37.00 | 2,278,577 | 0 | 0 | 2,278,577 | |
| | EE | 0.00 | 173,753 | 0 | 0 | 173,753 | |
| | Total | 37.00 | 2,452,330 | 0 | 0 | 2,452,330 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| CORE | | | | | | | | |
| SALARIES & WAGES | 0 | 0.00 | 100,000 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMIN OFFICE SUPPORT ASSISTANT | 2,832 | 0.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| RESEARCH ANAL II | 1,819 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE I | 1,636 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOCAL ASST REP II TAX COMM | 32,009 | 0.69 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOCAL ASST SPV TAX COMM | 7,143 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| APPRAISAL SPECIALIST | 2,579 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COMMISSION MANAGER, BAND 1 | 9,401 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| CHIEF COUNSEL | 90,000 | 1.00 | 90,907 | 1.00 | 91,800 | 1.00 | 91,800 | 1.00 |
| COMMISSION MEMBER | 226,278 | 2.00 | 228,544 | 2.00 | 228,544 | 2.00 | 228,544 | 2.00 |
| COMMISSION CHAIRMAN | 113,139 | 1.00 | 114,273 | 1.00 | 114,273 | 1.00 | 114,273 | 1.00 |
| SENIOR HEARINGS OFFICER | 164,067 | 2.84 | 182,035 | 3.00 | 183,924 | 3.00 | 183,924 | 3.00 |
| MISCELLANEOUS PROFESSIONAL | 42,334 | 0.58 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 24,400 | 1.00 | 74,400 | 1.00 | 74,400 | 1.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 65,357 | 1.00 | 69,293 | 1.00 | 72,800 | 1.00 | 72,800 | 1.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 34,568 | 1.00 | 37,380 | 1.00 | 37,380 | 1.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 65,129 | 1.92 | 74,781 | 2.00 | 74,781 | 2.00 | 74,781 | 2.00 |
| ADMIN SUPPORT PROFESSIONAL | 37,632 | 0.96 | 39,663 | 1.00 | 40,053 | 1.00 | 40,053 | 1.00 |
| ASSOC RESEARCH/DATA ANALYST | 41,837 | 0.96 | 47,653 | 1.00 | 47,653 | 1.00 | 47,653 | 1.00 |
| SR APPRAISAL & ASSESSMENT REP | 651,446 | 14.04 | 739,124 | 15.00 | 767,374 | 15.00 | 767,374 | 15.00 |
| APPRAISAL & ASSESSMENT SPV/SPC | 239,313 | 4.13 | 305,436 | 5.00 | 310,995 | 5.00 | 310,995 | 5.00 |
| APPRAISAL & ASSESSMENT MANAGER | 218,961 | 2.88 | 227,900 | 3.00 | 234,600 | 3.00 | 234,600 | 3.00 |
| TOTAL - PS | 2,012,912 | 34.46 | 2,278,577 | 37.00 | 2,278,577 | 37.00 | 2,278,577 | 37.00 |
| TRAVEL, IN-STATE | 16,283 | 0.00 | 51,416 | 0.00 | 51,416 | 0.00 | 51,416 | 0.00 |
| TRAVEL, OUT-OF-STATE | 12 | 0.00 | 2,375 | 0.00 | 2,375 | 0.00 | 2,375 | 0.00 |
| SUPPLIES | 30,343 | 0.00 | 55,196 | 0.00 | 55,196 | 0.00 | 55,196 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 12,490 | 0.00 | 12,280 | 0.00 | 12,280 | 0.00 | 12,280 | 0.00 |
| COMMUNICATION SERV & SUPP | 4,100 | 0.00 | 13,138 | 0.00 | 13,138 | 0.00 | 13,138 | 0.00 |
| PROFESSIONAL SERVICES | 5,841 | 0.00 | 12,183 | 0.00 | 12,183 | 0.00 | 12,183 | 0.00 |
| M&R SERVICES | 15,341 | 0.00 | 16,071 | 0.00 | 16,071 | 0.00 | 16,071 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 736 | 0.00 | 736 | 0.00 | 736 | 0.00 |
| OFFICE EQUIPMENT | 4,642 | 0.00 | 7,681 | 0.00 | 7,681 | 0.00 | 7,681 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-----------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| CORE | | | | | | | | |
| OTHER EQUIPMENT | 0 | 0.00 | 965 | 0.00 | 965 | 0.00 | 965 | 0.00 |
| BUILDING LEASE PAYMENTS | 166 | 0.00 | 112 | 0.00 | 112 | 0.00 | 112 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| MISCELLANEOUS EXPENSES | 624 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| TOTAL - EE | 89,842 | 0.00 | 173,753 | 0.00 | 173,753 | 0.00 | 173,753 | 0.00 |
| GRAND TOTAL | \$2,102,754 | 34.46 | \$2,452,330 | 37.00 | \$2,452,330 | 37.00 | \$2,452,330 | 37.00 |
| GENERAL REVENUE | \$2,102,754 | 34.46 | \$2,452,330 | 37.00 | \$2,452,330 | 37.00 | \$2,452,330 | 37.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

HB Section(s): 4.160

1a. What strategic priority does this program address?

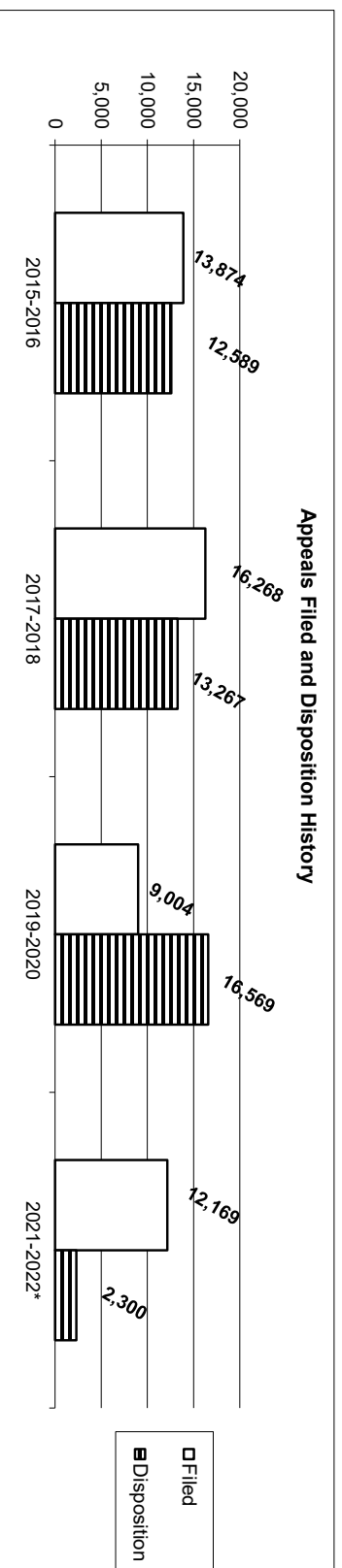
Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Presides over property assessment appeals in 14 counties and the City of St. Louis
- Issues rulings on discovery and evidence disputes
- Conducts prehearing settlement conferences and evidentiary hearings
- Issues written decisions with findings of fact and conclusions of law

2a. Provide an activity measure(s) for the program.

Below is a graph that depicts the history of appeals filed and disposed during each assessment cycle (an assessment cycle begins January 1st of an odd year through December 31st of an even year - example 2021-2022 assessment cycle is January 1, 2021 - December 31, 2022).



* The 2021-2022 cycle will not be completed until December 31, 2022. The filing deadline for 2021 appeals is September 30, 2021, or 30 days after the date of the Board of Equalization decision being appealed, whichever is later.

County assessment officials determine the value and classification of property for property tax purposes for their respective counties. All Missouri taxpayers, which includes individuals and business entities, who disagree with the assessment determination have the right to appeal those determinations to the State Tax Commission. The State Tax Commission employs hearing officers who conduct hearings to determine the proper assessment of a taxpayer's property. The hearing officers render written decisions that include findings of fact and conclusions of law; if a taxpayer disagrees with the decision, the taxpayer has the right to appeal that decision to the three State Tax Commissioners. The State Tax Commissioners render a decision. If the taxpayer disagrees with the decision, the taxpayer can appeal through the Missouri Judicial Court system.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

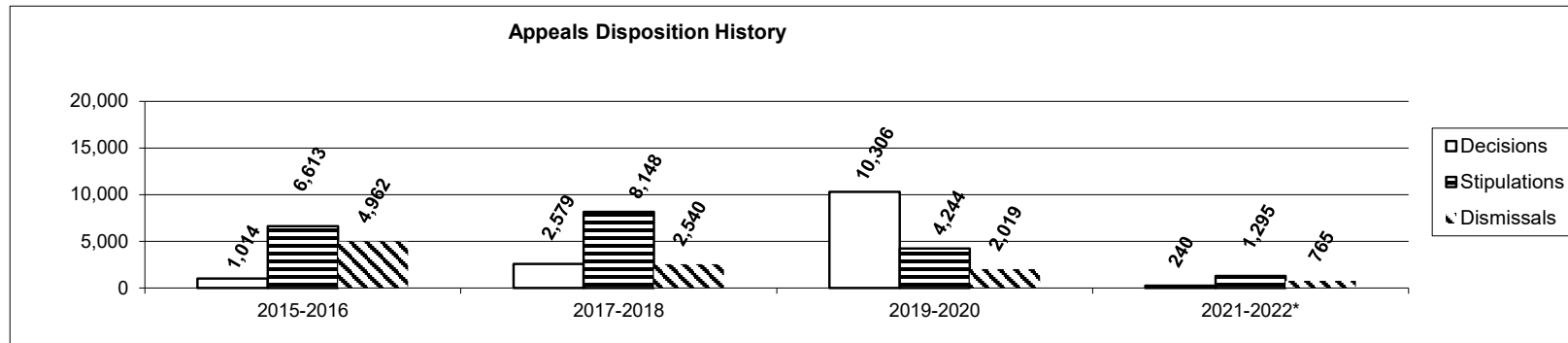
The Chief Counsel and the Hearing Officers are required to be licensed to practice law in the State of Missouri. Annually, 15 hours of continuing legal education, including 2 hours of ethics and 1 hour of cultural competency, diversity, inclusion, and implicit bias training is required. The Chief Counsel and the Hearing Officers also attend courses through The National Judicial College, the institution utilized by federal and state courts to train Article III judges and administrative law judges, and courses through the International Association of Assessing Officers (IAAO).

2c. Provide a measure(s) of the program's impact.

Appeals are disposed by decision, stipulation, or dismissal.

Types of Disposition

- Decision - Determination of assessment based on evidence from taxpayer and assessment official during an evidentiary hearing
- Stipulation - Agreement on assessment by the taxpayer and assessment official submitted for approval to this program
- Dismissal - Taxpayer abandoning their appeal



* The 2021-2022 cycle will not be completed until December 31, 2022.

2d. Provide a measure(s) of the program's efficiency.

The State Tax Commission strives to efficiently dispose of appeals for the taxpayers of the State of Missouri.

| Assessment Cycle | 2015-2016 | 2017-2018 | 2019-2020 | 2021-2022 |
|---------------------|-----------|-----------|-----------|-----------|
| Appeals Disposed | 12,589 | 13,267 | 16,569 | 2,300 |
| Full-time Employees | 4 | 4 | 5 | 5 |

PROGRAM DESCRIPTION

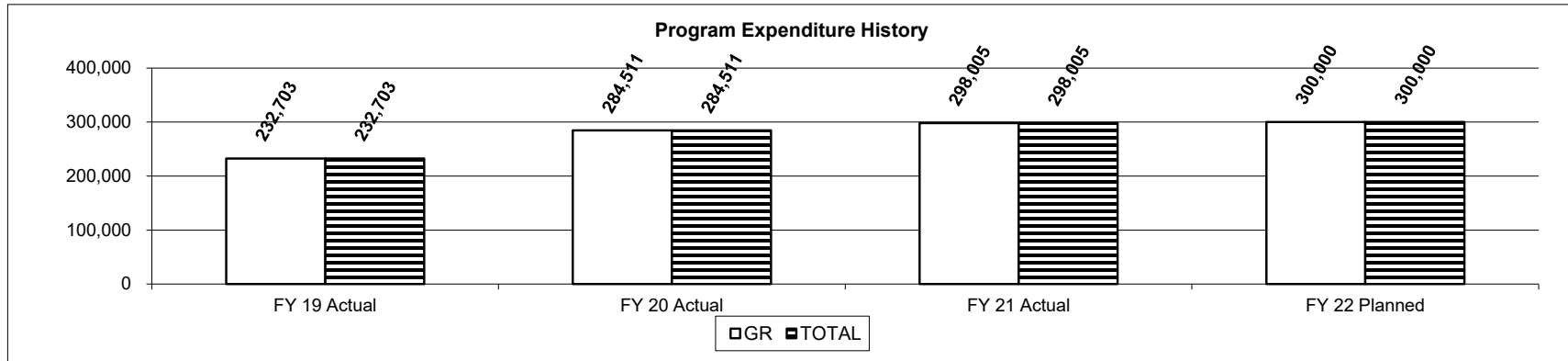
Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, of the Missouri Constitution, Chapters 138, 151, and 153 of RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

The Original Assessment program has the duty of assessing distributable property held by public utilities, railroads, private car companies, airlines, and related entities.

2a. Provide an activity measure(s) for the program.

The Original Assessment program is statutorily obligated to complete appraisals for any public utility and railroad company that files for state assessment. This program must have all company appraisals completed within 150 days.

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|---------------------------------|------------|------------|------------|------------|------------|
| Electric | 9 | 9 | 10 | 10 | 10 |
| Fluid Pipeline | 20 | 20 | 20 | 20 | 20 |
| Natural Gas Pipeline | 12 | 12 | 12 | 13 | 13 |
| Railroad | 19 | 18 | 18 | 18 | 17 |
| Telecommunications (Fiber) | 32 | 33 | 35 | 39 | 39 |
| Telecommunications (ILEC) | 39 | 39 | 43 | 43 | 43 |
| Telecommunications (Cable) | 3 | 3 | 3 | 2 | 2 |
| Aircraft Owned by Airlines | 58 | 60 | 60 | 55 | 53 |
| Aircraft Owned by Others | 177 | 176 | 182 | 183 | 176 |
| Private Cars | 334 | 328 | 326 | 326 | 334 |
| Rural Electric Cooperatives | 52 | 52 | 52 | 52 | 52 |
| Total Company Appraisals | 755 | 750 | 761 | 761 | 759 |

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

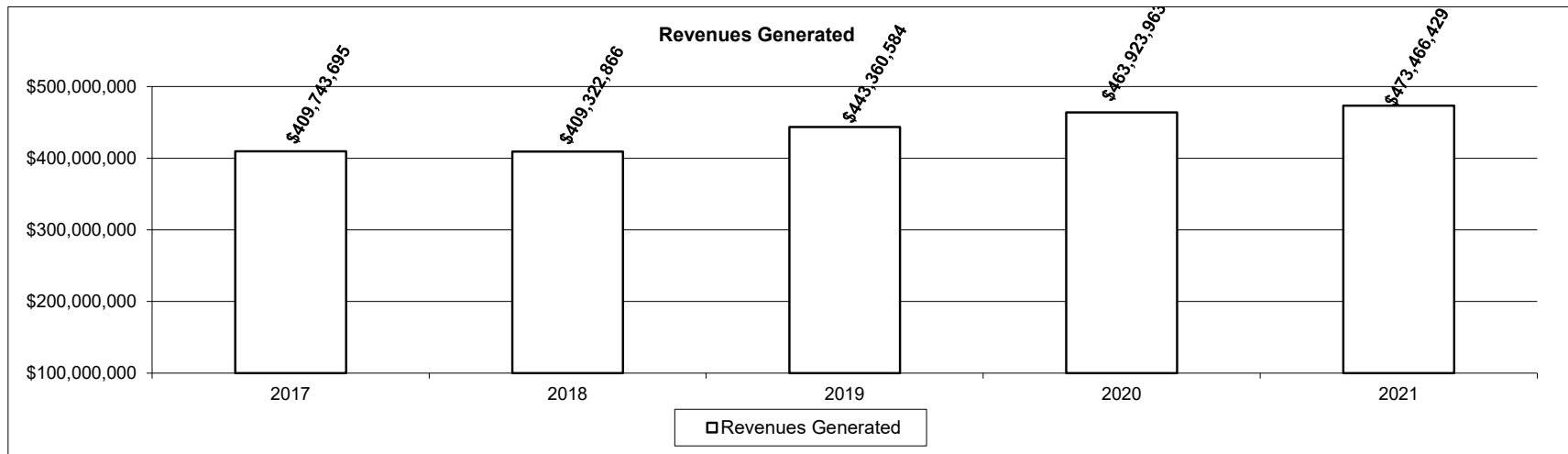
Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

- Appraisals have been standardized using the Unit Valuation Standards of the National Conference of Unit Valuation States (NCUVS). This program's policies and procedures supporting the standards used are maintained and audited for uniformity, ensuring compliance with state laws.
- The annual Cost of Capital Studies and Certifications are posted to the agency website. Additionally, company appraisal reports are provided to each company prior to the informal hearing process. This process allows for full transparency and fair practices for all taxpayers.
- Informal hearings are conducted for the exchange of information. Arriving at fair market value requires both parties having knowledge of relevant and material facts. This program's processes, including appeal procedures, result in equitable treatment of all taxpayers.

2c. Provide a measure(s) of the program's impact.

This program generates revenue for the local entities by appraising these companies to develop a company value, extracting the State of Missouri value to then be apportioned to each county for the collection of taxes for local entities. These entities (such as schools, ambulance, fire, and library districts) provide services to the citizens of Missouri.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

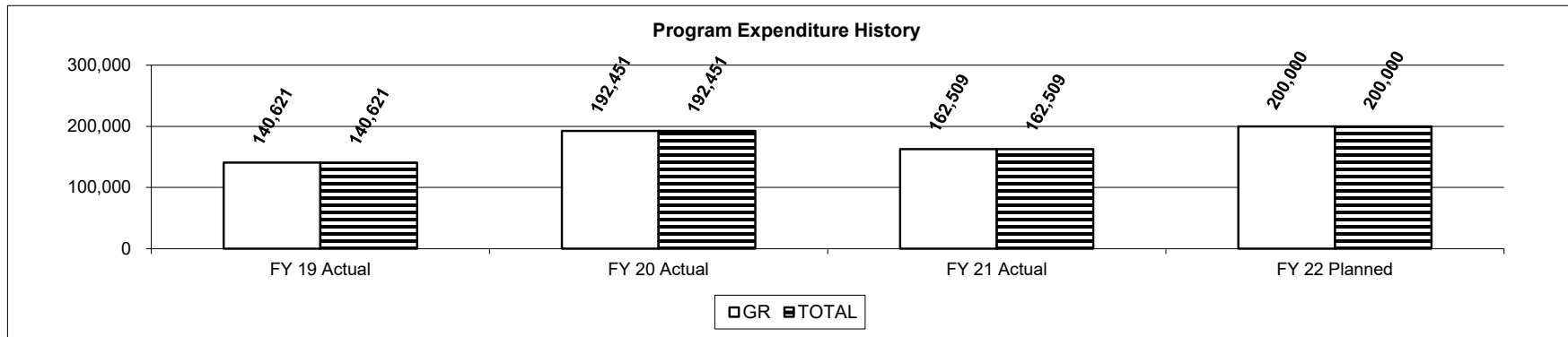
Program is found in the following core budget(s): State Tax Commission

2d. Provide a measure(s) of the program's efficiency.

This program employs two full-time employees and one part-time employee and generates in excess of \$470 million for local districts (ambulance, fire, library, and schools).

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|-----------------------|-------|------|-------|-------|------|
| Number of Appraisals | 755 | 750 | 761 | 761 | 755 |
| Full-Time Employees | 2 | 2.5 | 2.5 | 2.5 | 2.5 |
| Caseload per Employee | 377.5 | 300 | 304.4 | 304.4 | 302 |

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri; Chapters 137, 138, 151, 153, and 155, RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Assist county assessors with technical aspects of operating a successful assessment program
- Assist county assessors with developing a two-year assessment plan that will conform to statutory parameters
- Conducts appraisals and studies to determine the level and quality of assessments established by each county assessor
- Reimburse up to 60% of all costs associated with implementing a two-year assessment plan (current appropriation allows for reimbursement of 50%)

2a. Provide an activity measure(s) for the program.

Studies performed each assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2021-2022 assessment cycle is January 1, 2021 - December 31, 2022).

| Assessment Cycle | 2015-2016 | 2017-2018 | 2019-2020 | 2021-2022* |
|--------------------------------------|------------------|------------------|------------------|-------------------|
| Commercial Appraisal Studies | 51 | 51 | 38 | |
| Residential Appraisal Studies | 3 | 0 | 0 | |
| Residential Sales Studies | 112 | 115 | 114 | |

* The 2021-2022 cycle is incomplete as studies are not finalized until May, 2023.

(For every residential appraisal study completed, there are 25 individual appraisals. In the 2019-2020 assessment cycle, all counties qualified for a residential sales study.)

(For every commercial appraisal study completed, there are 30 individual appraisals.)

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

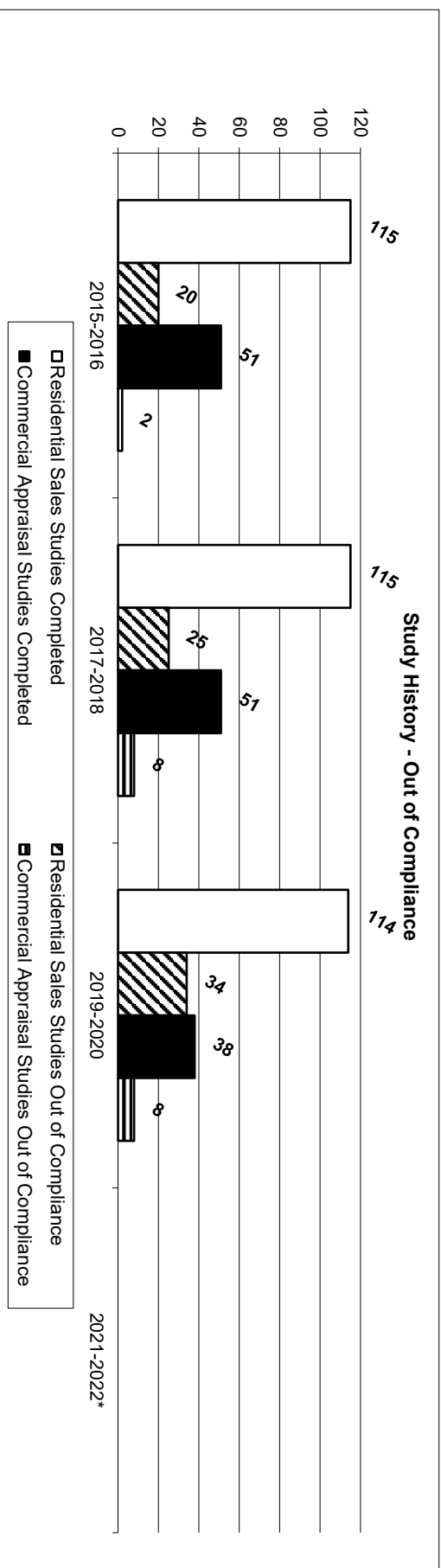
HB Section(s) : 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s) : State Tax Commission

2b. Provide a measure(s) of the program's quality.

The chart below depicts the out of compliance study analysis for each two-year assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2021-2022 assessment cycle is January 1, 2021 - December 31, 2022).



* The 2021-2022 cycle is incomplete as appraisals and studies are not finalized until May, 2023.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

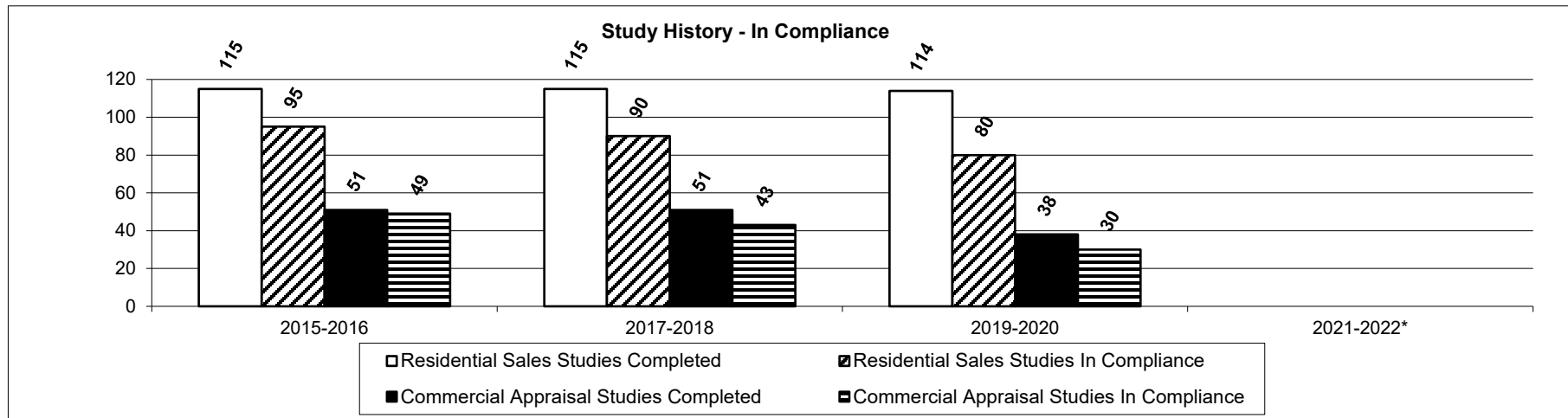
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2c. Provide a measure(s) of the program's impact.

This program strives to ensure that all taxpayers in the State of Missouri are assessed utilizing fair and equitable practices. Without the assistance and audits of this program, taxpayers wouldn't be treated fairly and equitably across Missouri and these inequities could impact the local taxing entities (such as ambulance, fire, library, and school districts) that provide essential services to the citizens of Missouri.



*The 2021-2022 cycle is incomplete as the appraisals and studies are not finalized until May, 2023.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

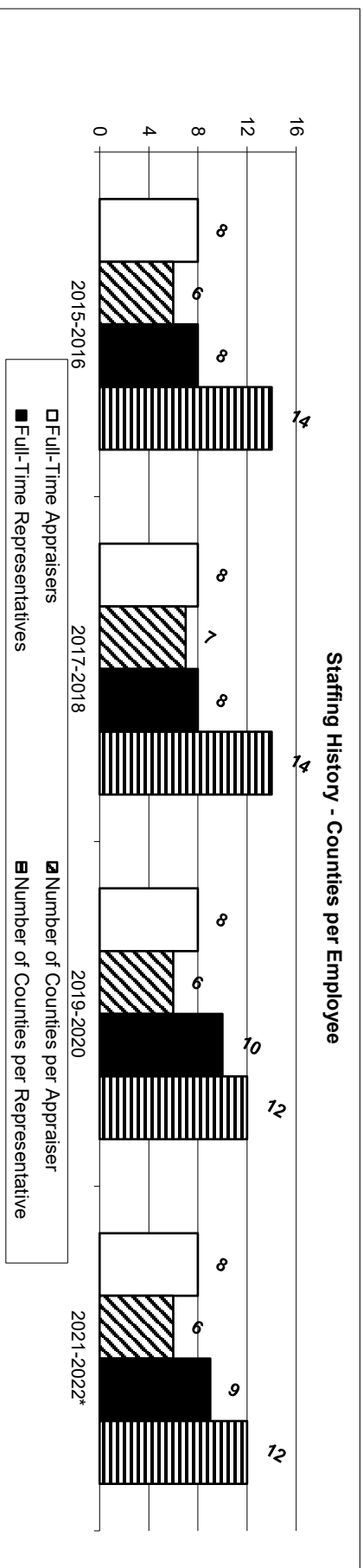
HB Section(s) : 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2d. Provide a measure(s) of the program's efficiency.

Each employee covers a territory within the State of Missouri to ensure all regions are assisted and studied.



* The 2021-2022 cycle is incomplete as studies are not finalized until May, 2023.
(For every commercial appraisal study completed, there are 30 individual appraisals.)

PROGRAM DESCRIPTION

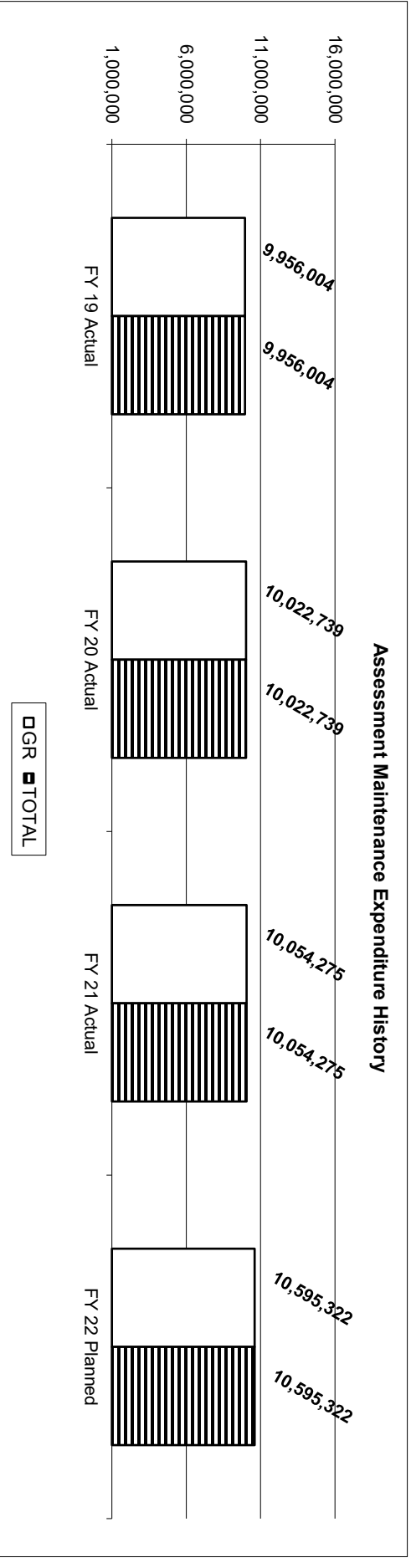
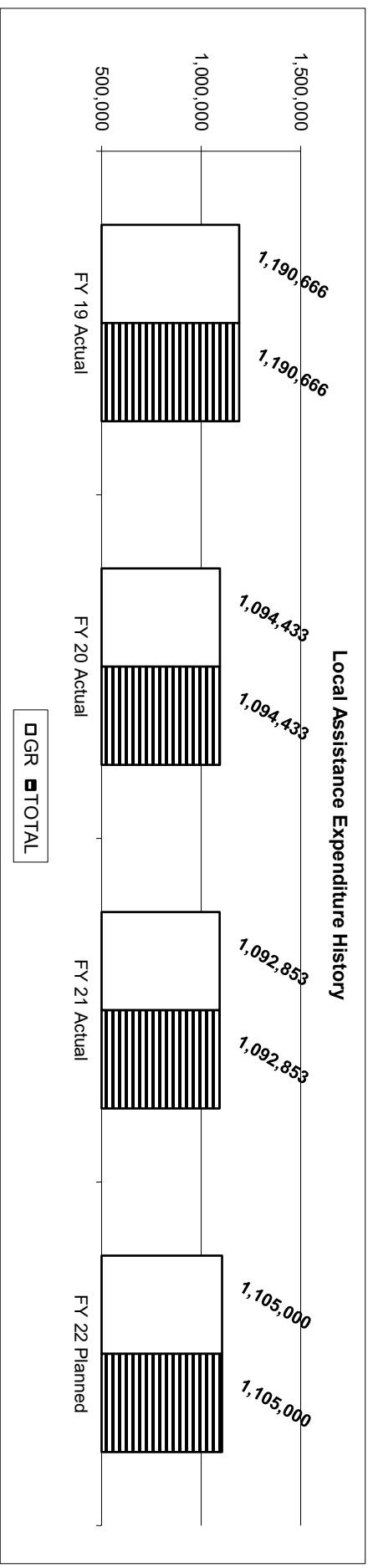
Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Section X, Article 14, Constitution of Missouri, Chapters 53, 137, and 138 RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

NEW DECISION ITEM
RANK: 7 **OF** 7

| | |
|---|----------------------------------|
| Department - Revenue | Budget Unit <u>86911C</u> |
| Division - State Tax Commission | |
| DI Name - Legal Section Increases DI# 1860022 | HB Section <u>4.160</u> |

1. AMOUNT OF REQUEST

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|-------------|---------------|
| | GR | Federal | Other | Total |
| PS | 29,886 | 0 | 0 | 29,886 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 29,886 | 0 | 0 | 29,886 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---------------|----------|----------|---------------|
| Est. Fringe | <u>10,018</u> | <u>0</u> | <u>0</u> | <u>10,018</u> |
|--------------------|---------------|----------|----------|---------------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|-------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|----------|----------|----------|----------|
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
|--------------------|----------|----------|----------|----------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|---|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input checked="" type="checkbox"/> Other: <u>Legal Section Increases</u> | |

NEW DECISION ITEMRANK: 7 OF 7

| | | |
|--|--------------------|----------------------------------|
| Department - Revenue | | Budget Unit <u>86911C</u> |
| Division - State Tax Commission | | |
| DI Name - Legal Section Increases | DI# 1860022 | HB Section <u>4.160</u> |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The STC has reduced FTE by 33% since fiscal year 2010, with a 23% reduction since fiscal year 2014. When the option was available, the STC reduced appropriation dollars from various appropriated positions. While taking this path allowed our agency to save jobs, our agency is now left with minimal to no funding to reinvest in the agency's Legal Section staff, particularly for the position titled "Senior Hearing Officer." The STC has not kept pace with the rate of pay which other agencies compensate senior legal staff performing in parallel adjudicative roles. The Chief Counsel, a Missouri licensed attorney, is the general counsel and legal adviser for the agency and manages the Legal Section, which includes supervision of Senior Hearing Officers and the Legal Coordinator. The Chief Counsel also is the STC's liaison with other general counsels in State government and local government and assists the Attorney General's Office in representing the STC in litigation involving the agency. Additionally, the Chief Counsel serves as administrative law judge over complex appeals before the STC and drafts decisions of Applications for Review before the Commission. The Senior Hearing Officers, who also are Missouri licensed attorneys, serve as administrative law judges presiding over and deciding appeals filed with the STC. Appeals from the STC often proceed to the courts, including to the Missouri Supreme Court. To be effective in these positions, the Chief Counsel and Senior Hearing Officers must possess high-performing education and career backgrounds plus expert-level skill sets, including the ability to practice law effectively and a mastery of the interrelated functions of state and local government applicable to ad valorem taxation. Ad valorem taxation of property in Missouri accounts for approximately \$8 billion in annual revenue to support local services, such as public school districts, ambulance and fire protection districts, and libraries. This is a complicated, complex, and unique area within Missouri law enshrined in the Missouri Constitution and the Revised Statutes of Missouri. The salaries of the Chief Counsel and the Senior Hearing Officers should reflect the unique and complex work performed successfully by the individuals hired into these positions. The STC also would like to increase the salary for the Legal Coordinator position. The Legal Coordinator is responsible for inputting and processing appeals when they are filed; updating and maintaining appeal records in digital format; answering frontline questions from taxpayers, attorneys, and county officials; and performing office management duties. The Legal Coordinator is required to multitask and prioritize daily duties of competing importance to ensure the team is adhering to statutory deadlines for processing and adjudicating appeals. In recent years, much attention has been focused on property assessments/taxes; consequently, the public has become more aware of the appeal process for challenging their property value assessments, which has led to a steady increase in the number of appeals filed with the STC each two-year tax cycle. In the last cycle alone, the Legal Section was responsible for processing, scheduling, hearing, and deciding approximately 16,000 appeals, some involving hundreds of millions of dollars in value. Increasing the salaries of the Legal Section staff would help the STC retain these dedicated, highly-qualified, and highly-motivated individuals who perform well under the pressure of heavy caseloads and in stressful situations with contentious parties on both sides of the cases. The total for this reinvestment request is \$29,886.

NEW DECISION ITEM
RANK: 7 OF 7

| | | |
|-----------------------------------|-------------|------------------|
| Department - Revenue | Budget Unit | 86911C |
| Division - State Tax Commission | | |
| DI Name - Legal Section Increases | DI# 1860022 | HB Section 4.160 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The STC is requesting \$29,886 to increase the salaries of the Legal Section staff, outlined below:

| Position Title | FY 2022 Appropriation | FY 2023 Appropriation Request |
|------------------------|-----------------------|-------------------------------|
| Chief Counsel | \$91,800 | \$95,000 |
| Senior Hearing Officer | \$61,308 | \$70,000 |
| Senior Hearing Officer | \$61,308 | \$70,000 |
| Senior Hearing Officer | \$61,308 | \$70,000 |
| Legal Coordinator | \$37,390 | \$38,000 |
| Total | \$313,114 | \$343,000 |

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | | |
| | 29,886 | | | | | | 29,886 | 0.0 | |
| Total PS | 29,886 | 0.0 | 0 | 0.0 | 0 | 0.0 | 29,886 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 29,886 | 0.0 | 0 | 0.0 | 0 | 0.0 | 29,886 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 7 OF 7

| Department - Revenue | | Budget Unit <u>86911C</u> | | | | | | | |
|--|--------------------------|----------------------------------|---------------------------|--------------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division - State Tax Commission | | | | | | | | | |
| DI Name - Legal Section Increases | | DI# 1860022 | | HB Section <u>4.160</u> | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |

NEW DECISION ITEM
RANK: 7 **OF** 7

| | |
|---|----------------------------------|
| Department - Revenue | Budget Unit <u>86911C</u> |
| Division - State Tax Commission | |
| DI Name - Legal Section Increases DI# 1860022 | HB Section <u>4.160</u> |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

Tens of thousands of appeals originating in 114 counties and the City of St Louis are filed with the STC each assessment cycle (an assessment cycle runs from January 1 of an odd year through December 31 of an even year - example 2021-2022 assessment cycle is January 1, 2021 - December 31, 2022). In the 2019-2020 assessment cycle, approximately 16,000 appeals were filed with the STC. The number of appeals filed each assessment cycle has trended upward since about 2008. It is expected that nearly 20,000 appeals will be filed in the 2021-2022 assessment cycle. At a bare minimum, each appeal must be: reviewed to determine whether it meets jurisdictional requirements; entered into a digital case management system; maintained as a formal record of the agency using an electronic file; assigned to a Senior Hearing Officer; scheduled for a prehearing conference; monitored and ruled on as issues arise during discovery and pre-trial processes; scheduled and heard at an evidentiary hearing; decided through a written decision that includes findings of fact and conclusions of law analyzing the evidence; reported to the county assessors and collectors for accurate disbursement of tax dollars to local taxing entities, such as public school districts, ambulance and fire protection districts, and libraries; and potentially decided on Application for Review and reheard if the courts remand the appeal for rehearing or other proceedings. The Legal Section also answers general questions regarding the appeal process and ad valorem valuation from taxpayers, county assessors, and attorneys.

6b. Provide a measure(s) of the program's quality.

To effectively perform the duties of Chief Counsel or Senior Hearing Officer requires a minimum of the following: a four-year college degree; a juris doctorate degree earned from an ABA accredited law school; a license to practice law issued by the Missouri Supreme Court; completion of 15 Continuing Legal Education credit hours annually to remain a lawyer in good standing with the Missouri Bar; completion of fundamental appraisal courses provided by the International Association of Assessing Officers and passage of timed closed-book exam; advanced-level experience in the practice of law; knowledge of the interrelationship of State and local government; proficiency in legal research and adjudicatory writing; excellent oral communication skills; advanced understanding of ad valorem appeal process; ability to meet deadlines under pressure; ability to handle stressful situations with litigants. To effectively perform the duties of Legal Coordinator requires a minimum of the following: a high school diploma or equivalent; good organization skills; attention to detail; basic understanding of the ad valorem appeal process; ability to meet deadlines under pressure or stress. Recruiting and retaining qualified employees is essential for the success of the program.

NEW DECISION ITEM
RANK: 7 **OF** 7

| | |
|---|---|
| Department - Revenue Division - State Tax Commission DI Name - Legal Section Increases DI# 1860022 | Budget Unit <u>86911C</u> HB Section <u>4.160</u> |
| <p>6c. Provide a measure(s) of the program's impact.</p> <p>The State Tax Commission strives to ensure that the property owned by taxpayers in the State of Missouri is assessed fairly and equitably. Without the Legal Section, the taxpayers' right to appeal the assessment of their property, which is a right guaranteed by the Missouri Constitution and the Revised Statutes of Missouri, would be impeded. Additionally, if the Legal Section does not have highly-qualified and trained individuals in the positions of Chief Counsel, Senior Hearing Officer, and Legal Coordinator, the efficient and appropriate disposition of appeals could be unreasonably delayed, thereby unreasonably delaying the distribution of protested tax dollars to local taxing entities, such as public school districts, ambulance and fire protection districts, and libraries.</p> | <p>6d. Provide a measure(s) of the program's efficiency.</p> <p>The Chief Counsel and the Senior Hearing Officers each preside over thousands of appeals each assessment cycle. The Chief Counsel presides over complex appeals, usually involving novel legal issues or public utilities. Each Senior Hearing Officer presides over appeals according to a geographical jurisdiction. The Chief Counsel and the Senior Hearing Officers must be proficient in hearing appeals involving multiple issues and multiple property types, such as overvaluation, misclassification, exemption, or discrimination involving residential or commercial real property, agricultural land, or personal property. All Legal Section team members have received training and participate in ongoing continuing education and in-house training to ensure all appeals are administered and decided in a fair, equitable, and efficient manner according to State law.</p> |
| <p>7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:</p> <p>Have the ability to competitively compensate the Chief Counsel and the Senior Hearing Officers, who have been educated, licensed, and trained and possess the appropriate experience and skill set to successfully perform their duties. Have the ability to competitively compensate the Legal Coordinator, who has the education, experience, and skill set to successfully perform their duties. Provide these top performing staff within the Legal Section with compensation increases in order to retain them and keep agency turnover low.</p> | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--|------------|-------------|------------|-------------|-----------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| LEGAL SECTION INCREASES - 1860022 | | | | | | | | |
| CHIEF COUNSEL | 0 | 0.00 | 0 | 0.00 | 3,200 | 0.00 | 0 | 0.00 |
| SENIOR HEARINGS OFFICER | 0 | 0.00 | 0 | 0.00 | 26,076 | 0.00 | 0 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 610 | 0.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 29,886 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$29,886 | 0.00 | \$0 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$29,886 | 0.00 | | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|--|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| ASSESSMENT MAINTENANCE | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 10,054,275 | 0.00 | 10,595,322 | 0.00 | 10,595,322 | 0.00 | 10,595,322 | 0.00 | |
| TOTAL - PD | 10,054,275 | 0.00 | 10,595,322 | 0.00 | 10,595,322 | 0.00 | 10,595,322 | 0.00 | |
| TOTAL | 10,054,275 | 0.00 | 10,595,322 | 0.00 | 10,595,322 | 0.00 | 10,595,322 | 0.00 | |
| ASSMNT MAINT \$3.15 AT 2021 CT - 1860020 | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 53,046 | 0.00 | 53,046 | 0.00 | |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 53,046 | 0.00 | 53,046 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 53,046 | 0.00 | 53,046 | 0.00 | |
| GRAND TOTAL | \$10,054,275 | 0.00 | \$10,595,322 | 0.00 | \$10,648,368 | 0.00 | \$10,648,368 | 0.00 | |

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im_disummary

CORE DECISION ITEM

| | | |
|---------------------------------|-------------|--------|
| Department - Revenue | Budget Unit | 87016C |
| Division - State Tax Commission | | |
| Core - Assessment Maintenance | HB Section | 4.165 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|-------------------|----------|----------|-------------------|--|-------------------|----------|----------|-------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 10,595,322 | 0 | 0 | 10,595,322 | PSD | 10,595,322 | 0 | 0 | 10,595,322 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 10,595,322 | 0 | 0 | 10,595,322 | Total | 10,595,322 | 0 | 0 | 10,595,322 |
| | | | | | | | | | |
| FTE | 37.00 | 0.00 | 0.00 | 37.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | |
| Est. Fringe | 547,489 | 0 | 0 | 547,489 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a two-year reassessment plan. This core request in the amount of \$10,595,322 will provide reimbursements to counties at \$3.15 per parcel based upon the 2020 parcel count of 3,363,594.

The median cost per parcel required to implement the statewide assessment program stands at \$18.64. The core request provides funding to pay for 13% of the actual cost required to assess property in the State of Missouri with the balance of 87% being borne by local government and public school districts. Property tax revenues in 2020 were approximately \$8.5 billion, of which roughly \$5.8 billion provides funding to local public schools.

3. PROGRAM LISTING (list programs included in this core funding)

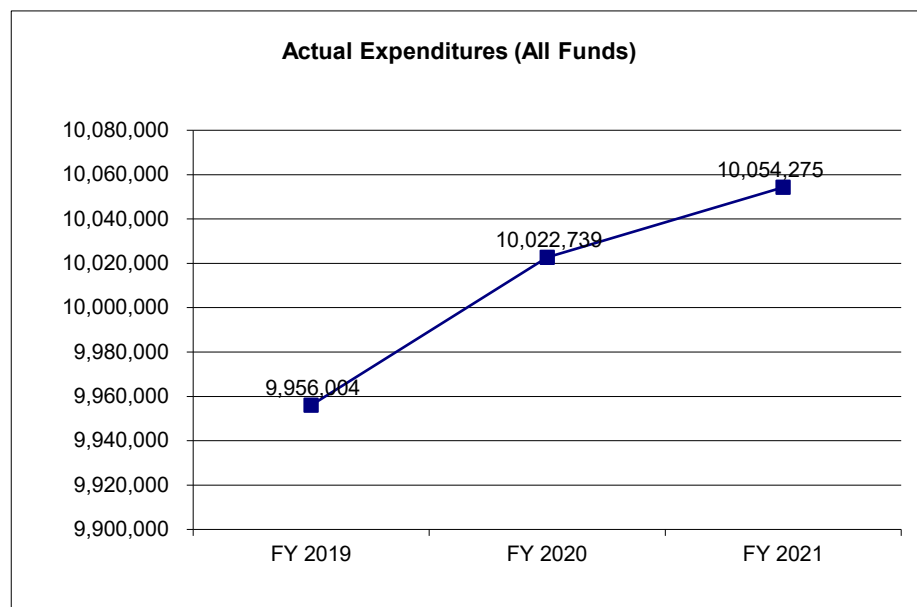
Assessment Maintenance

CORE DECISION ITEM

| | | |
|--|--------------------|---------------|
| Department - Revenue | Budget Unit | 87016C |
| Division - State Tax Commission | | |
| Core - Assessment Maintenance | HB Section | 4.165 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 9,956,004 | 10,022,739 | 10,054,275 | 10,595,322 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 9,956,004 | 10,022,739 | 10,054,275 | 10,595,322 |
| Actual Expenditures (All Funds) | 9,956,004 | 10,022,739 | 10,054,275 | N/A |
| Unexpended (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
ASSESSMENT MAINTENANCE**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|-------------------|----------|----------|-------------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 10,595,322 | 0 | 0 | 10,595,322 | |
| | Total | 0.00 | 10,595,322 | 0 | 0 | 10,595,322 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 10,595,322 | 0 | 0 | 10,595,322 | |
| | Total | 0.00 | 10,595,322 | 0 | 0 | 10,595,322 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 10,595,322 | 0 | 0 | 10,595,322 | |
| | Total | 0.00 | 10,595,322 | 0 | 0 | 10,595,322 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-------------------------------|--------------|---------|--------------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ASSESSMENT MAINTENANCE | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 10,054,275 | 0.00 | 10,595,322 | 0.00 | 10,595,322 | 0.00 | 10,595,322 | 0.00 |
| TOTAL - PD | 10,054,275 | 0.00 | 10,595,322 | 0.00 | 10,595,322 | 0.00 | 10,595,322 | 0.00 |
| GRAND TOTAL | \$10,054,275 | 0.00 | \$10,595,322 | 0.00 | \$10,595,322 | 0.00 | \$10,595,322 | 0.00 |
| GENERAL REVENUE | \$10,054,275 | 0.00 | \$10,595,322 | 0.00 | \$10,595,322 | 0.00 | \$10,595,322 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 5 OF 7

| | | |
|--|-------------|------------|
| Department - Revenue | Budget Unit | 87016C |
| Division - State Tax Commission | | |
| DI Name - Assmnt Maint \$3.15/parcel 2021 Ct | DI# 1860020 | HB Section |
| | | 4.165 |

1. AMOUNT OF REQUEST

| | FY 2023 Budget Request | | | |
|-------|------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 53,046 | 0 | 0 | 53,046 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 53,046 | 0 | 0 | 53,046 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

Other Funds:
Non-Counts:

| | FY 2023 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 53,046 | 0 | 0 | 53,046 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 53,046 | 0 | 0 | 53,046 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a two year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. This request in the amount of \$53,046, and the core request in the amount of \$10,595,322, will provide funding at \$3.15 per parcel utilizing the 2021 parcel count of 3,380,434 for FY-2023.

NEW DECISION ITEM

RANK: 5 OF 7

| | | |
|--|-------------|------------------|
| Department - Revenue | Budget Unit | 87016C |
| Division - State Tax Commission | | |
| DI Name - Assmnt Maint \$3.15/parcel 2021 Ct | DI# 1860020 | HB Section 4.165 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

3,380,434 parcels X \$3.15 per parcel - \$10,648,368, less core request of \$10,595,322 = \$53,046 NDI request.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | 53,046 | | | | | | 53,046 | | |
| Total PSD | <u>53,046</u> | | <u>0</u> | | <u>0</u> | | <u>53,046</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>53,046</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>53,046</u> | <u>0.0</u> | <u>0</u> |

NEW DECISION ITEM

RANK: 5 OF 7

| Department - Revenue | | | | Budget Unit | | 87016C | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division - State Tax Commission | | | | | | | | | |
| DI Name - Assmnt Maint \$3.15/parcel 2021 Ct | | | DI# 1860020 | | | HB Section | | 4.165 | |
| | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | 53,046 | | | | | | 53,046 | | |
| Total PSD | 53,046 | | 0 | | 0 | | 53,046 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 53,046 | 0.0 | 0 | 0.0 | 0 | 0.0 | 53,046 | 0.0 | 0 |

NEW DECISION ITEM

RANK: 5 OF 7

| | | | |
|--|-------------|-------------|-----------------------|
| Department - Revenue | | Budget Unit | <u> 87016C </u> |
| Division - State Tax Commission | | | |
| DI Name - Assmnt Maint \$3.15/parcel 2021 Ct | DI# 1860020 | HB Section | <u> 4.165 </u> |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ASSESSMENT MAINTENANCE | | | | | | | | |
| ASSMNT MAINT \$3.15 AT 2021 CT - 1860020 | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 0 | 0.00 | 53,046 | 0.00 | 53,046 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 53,046 | 0.00 | 53,046 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$53,046 | 0.00 | \$53,046 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$53,046 | 0.00 | \$53,046 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 6 OF 7

| | |
|---|---------------------------|
| Department - Revenue | Budget Unit 87017C |
| Division - State Tax Commission | |
| DI Name - Certification Compensation Statutory Provi DI# 1860021 | HB Section |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|------------------------|---------------|-------------|-------------|---------------|-----------------------------------|-------------|-------------|-------------|-------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 99,900 | 0 | 0 | 99,900 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 99,900 | 0 | 0 | 99,900 | Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input checked="" type="checkbox"/> Other: To restore funds to statutory level | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 53.255, RSMo, requires assessors to attend an approved course of study no later than two years after taking office to become certified by the State Tax Commission. To remain certified, an assessor must attend an additional course of study every two years. Section 53.084, RSMo, stipulates that all assessors, other than an assessor of a first class charter county, will receive compensation in the amount of \$225 each quarter as long as they remain certified by the State Tax Commission. This appropriation was reduced in FY-04 to payments of \$191.25, in FY-05 to payments of \$172.12 and in FY-09, it was eliminated totally. This request in the amount of \$99,900 will fully fund the quarterly payments at \$225 per quarter for FY-2023 pursuant to state statutes.

NEW DECISION ITEM
RANK: 6 OF 7

| | |
|--|---------------------------|
| Department - Revenue | Budget Unit <u>87017C</u> |
| Division - State Tax Commission | |
| DI Name - Certification Compensation Statutory Provi DI# 1860021 | HB Section _____ |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

There are 111 county assessors eligible for quarterly payments of \$225. 225 X 4 (Quarters) = \$900 annually X 111= \$99,900.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| 400 Professional Services | <u>99,900</u> | | <u>0</u> | | <u>0</u> | | <u>99,900</u> | | <u>0</u> |
| Total EE | <u>99,900</u> | | <u>0</u> | | <u>0</u> | | <u>99,900</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | 0 | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>99,900</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>99,900</u> | <u>0.0</u> | <u>0</u> |

NEW DECISION ITEM
RANK: 6 OF 7

| Department - Revenue | | | Budget Unit <u>87017C</u> | | | | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division - State Tax Commission | | | HB Section _____ | | | | | | |
| DI Name - Certification Compensation Statutory Provi DI# 1860021 | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 6 OF 7

| | |
|--|---|
| Department - Revenue Division - State Tax Commission DI Name - Certification Compensation Statutory Provi DI# 1860021 | Budget Unit <u>87017C</u> HB Section _____ |
| 6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.) | |
| 6a. Provide an activity measure(s) for the program. N/A | 6b. Provide a measure(s) of the program's quality. N/A |
| 6c. Provide a measure(s) of the program's impact. N/A | 6d. Provide a measure(s) of the program's efficiency. N/A |
| 7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS: | |
| N/A | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|-----------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CERTIFICATION COMPENSATION | | | | | | | | |
| CERTIFICATION COMPENSATION - 1860021 | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 0 | 0.00 | 99,900 | 0.00 | 0 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 99,900 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$99,900 | 0.00 | \$0 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$99,900 | 0.00 | | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |

Overview

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is to help fund educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

FY 21 ticket sales exceeded \$1 billion for the eleventh year in a row and were highest in Lottery history. The amount of profit transferred to the Lottery Proceeds Fund for education was the highest on record at \$345 million.

Over the past 36 years, the Lottery has sold \$27.3 billion in product and transferred profits of \$7.0 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 36-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to less than 4 percent – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future. In addition, the Lottery is committed to responsible gaming practices and the integrity of all our games and products.

Department strategic overview: FY23 Budget

| | |
|-------------------------------|---|
| DEPARTMENT: | <i>Missouri Lottery</i> |
| DIRECTOR: | <i>May Scheve Reardon</i> |
| DEPARTMENT ASPIRATION: | We will be an innovative leader in the Lottery industry and a trusted and valued partner for public education. |
| HIGHLIGHTS FROM FY21 | <ul style="list-style-type: none"> •We transferred \$345 million to education in FY 21, the highest in Lottery history. •Lottery sales exceeded \$1.8 billion in FY 21, the highest in Lottery history. •Lottery administrative expenses were less than 4% of sales in FY 21, compared to the FY 20 U.S. Lottery industry average of 6.68%. •The Lottery received an "Excellent" state audit rating in December 2020 for the audit of the two years ended June 30, 2020. In addition, we have received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report for each of the last 21 years. •We have achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. |
| FY22 PRIORITIES | <ul style="list-style-type: none"> •Review and analyze our COVID-19 response and identify areas needing improvement. •Explore optimization of our portfolio through product changes, new innovations, new partnerships and new player touchpoints. •Continued expansion of succession plan to mitigate business interruption and develop and retain high-potential employees; continued emphasize on reducing employee turnover; continue implementing employee development plans to improve employee satisfaction; continue providing employees with career guidance and encouragement through formal mentor partnerships. •Continued development and implementation of new and alternative sales and payment channels at retail. •Issue and award a new Scratchers Printing contract. |
| FY23 PREVIEW | <ul style="list-style-type: none"> •Increase Lottery profit dollars transferred to education by a minimum of 1 percent annually over a five-year benchmark. |

FLEXIBILITY REQUEST FORM

| | |
|---|--|
| BUDGET UNIT NUMBER: 87212C BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION HOUSE BILL SECTION: 4.175 | DEPARTMENT: REVENUE DIVISION: MISSOURI LOTTERY COMMISSION |
|---|--|

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

| |
|---------------------------|
| DEPARTMENT REQUEST |
|---------------------------|

| | | | |
|--------------------------------------|---|----------------------------------|----------------------------------|
| Fund - 0657 Lottery Enterprise Fund: | | | |
| Personal Services - \$754,057 - 10% | Expense and Equipment - \$897,035 - 10% | Vendor Costs - \$2,937,148 - 10% | Pull-Tab Costs - \$919,439 - 10% |

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

| PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED | CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED | BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED |
|---|--|--|
| None | Potential use estimated at \$250,000 to \$1,000,000 | Potential use estimated at \$250,000 to \$1,000,000 |

3. Please explain how flexibility was used in the prior and/or current years.

| PRIOR YEAR EXPLAIN ACTUAL USE | CURRENT YEAR EXPLAIN PLANNED USE |
|----------------------------------|--|
| N/A | Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs. |

NEW DECISION ITEM
RANK: 2 OF

| | | | |
|------------|-------------------------------------|-------------|---------|
| Department | REVENUE | Budget Unit | 87212C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| DI Name | Pay Plan - FY 2022 Cost to Continue | DI# | 0000013 |
| | | HB Section | 4.175 |

1. AMOUNT OF REQUEST

| FY 2023 Budget Request | | | | |
|------------------------|------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 74,660 | 74,660 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 99,883 | 99,883 |
| Total | 0 | 0 | 174,543 | 174,543 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|--------|--------|
| Est. Fringe | 0 | 0 | 25,026 | 25,026 |
|--------------------|---|---|--------|--------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

| FY 2023 Governor's Recommendation | | | | |
|-----------------------------------|------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 74,660 | 74,660 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 99,883 | 99,883 |
| Total | 0 | 0 | 174,543 | 174,543 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|--------|--------|
| Est. Fringe | 0 | 0 | 25,026 | 25,026 |
|--------------------|---|---|--------|--------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | | | | |
|-------------------------------------|-----------------|--------------------------|-------------------|--------------------------|-----------------------|
| <input type="checkbox"/> | New Legislation | <input type="checkbox"/> | New Program | <input type="checkbox"/> | Fund Switch |
| <input type="checkbox"/> | Federal Mandate | <input type="checkbox"/> | Program Expansion | <input type="checkbox"/> | Cost to Continue |
| <input type="checkbox"/> | GR Pick-Up | <input type="checkbox"/> | Space Request | <input type="checkbox"/> | Equipment Replacement |
| <input checked="" type="checkbox"/> | Pay Plan | <input type="checkbox"/> | Other: _____ | | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.

NEW DECISION ITEM
RANK: 2 OF

| | | | |
|------------|-------------------------------------|-------------|---------|
| Department | REVENUE | Budget Unit | 87212C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| DI Name | Pay Plan - FY 2022 Cost to Continue | DI# | 0000013 |
| | | HB Section | 4.175 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on a 2% pay increase for employees beginning January 1, 2022. The Fiscal Year 2023 requested amount is equivalent to the remaining six months in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | | | | | 74,660 | | 74,660 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 74,660 | 0.0 | 74,660 | 0.0 | 0 |
| Transfers | | | | | 99,883 | | 99,883 | | |
| Total TRF | 0 | | 0 | | 99,883 | | 99,883 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 174,543 | 0.0 | 174,543 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | | | | | 74,660 | | 74,660 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 74,660 | 0.0 | 74,660 | 0.0 | 0 |
| Transfers | | | | | 99,883 | | 99,883 | | |
| Total TRF | 0 | | 0 | | 99,883 | | 99,883 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 174,543 | 0.0 | 174,543 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 1,900 | 0.00 | 1,900 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 2,990 | 0.00 | 2,990 | 0.00 |
| MISCELLANEOUS TECHNICAL | 0 | 0.00 | 0 | 0.00 | 267 | 0.00 | 267 | 0.00 |
| MISCELLANEOUS PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 1,200 | 0.00 | 1,200 | 0.00 |
| SPECIAL ASST PARAPROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 530 | 0.00 | 530 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 1,276 | 0.00 | 1,276 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,630 | 0.00 | 1,630 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,440 | 0.00 | 1,440 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 3,160 | 0.00 | 3,160 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 2,012 | 0.00 | 2,012 | 0.00 |
| RESEARCH DATA ANALYSIS SPV/MGR | 0 | 0.00 | 0 | 0.00 | 651 | 0.00 | 651 | 0.00 |
| STORES/WAREHOUSE ASSOCIATE | 0 | 0.00 | 0 | 0.00 | 932 | 0.00 | 932 | 0.00 |
| SENIOR MULTIMEDIA SPECIALIST | 0 | 0.00 | 0 | 0.00 | 479 | 0.00 | 479 | 0.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 1,840 | 0.00 | 1,840 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,405 | 0.00 | 1,405 | 0.00 |
| INTERMEDIATE ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 903 | 0.00 | 903 | 0.00 |
| ACCOUNTANT SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 1,250 | 0.00 | 1,250 | 0.00 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 969 | 0.00 | 969 | 0.00 |
| AUDITOR | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 674 | 0.00 | 674 | 0.00 |
| ASSOC APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 977 | 0.00 | 977 | 0.00 |
| APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 1,108 | 0.00 | 1,108 | 0.00 |
| SENIOR APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 1,260 | 0.00 | 1,260 | 0.00 |
| APPLICATIONS DEVELOPMENT SPEC | 0 | 0.00 | 0 | 0.00 | 789 | 0.00 | 789 | 0.00 |
| DIR STRATEGY & PLANNING LVL 2 | 0 | 0.00 | 0 | 0.00 | 862 | 0.00 | 862 | 0.00 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 341 | 0.00 | 341 | 0.00 |
| NETWORK INFRASTRUCTURE SPEC | 0 | 0.00 | 0 | 0.00 | 625 | 0.00 | 625 | 0.00 |
| NETWORK INFRASTRUCTURE SPV | 0 | 0.00 | 0 | 0.00 | 678 | 0.00 | 678 | 0.00 |
| QUALITY CONTROL SPECIALIST | 0 | 0.00 | 0 | 0.00 | 440 | 0.00 | 440 | 0.00 |
| SYSTEMS ADMINISTRATION TECH | 0 | 0.00 | 0 | 0.00 | 375 | 0.00 | 375 | 0.00 |
| SR SYSTEMS ADMINISTRATION SPEC | 0 | 0.00 | 0 | 0.00 | 652 | 0.00 | 652 | 0.00 |
| CYBERSECURITY ANALYST | 0 | 0.00 | 0 | 0.00 | 513 | 0.00 | 513 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| CLIENT SUPPORT TECH-TIER 1 | 0 | 0.00 | 0 | 0.00 | 685 | 0.00 | 685 | 0.00 |
| CLIENT SUPPORT TECH-TIER 2 | 0 | 0.00 | 0 | 0.00 | 925 | 0.00 | 925 | 0.00 |
| LOTTERY SECURITY SPECIALIST | 0 | 0.00 | 0 | 0.00 | 1,705 | 0.00 | 1,705 | 0.00 |
| LOTTERY MKTNG & PROMOTIONS MGR | 0 | 0.00 | 0 | 0.00 | 2,820 | 0.00 | 2,820 | 0.00 |
| LOTTERY CUSTOMER SERVICE SPEC | 0 | 0.00 | 0 | 0.00 | 2,408 | 0.00 | 2,408 | 0.00 |
| LOTTERY INSIDE SALES SPEC | 0 | 0.00 | 0 | 0.00 | 2,659 | 0.00 | 2,659 | 0.00 |
| LOTTERY INSIDE SALES TEAM MGR | 0 | 0.00 | 0 | 0.00 | 805 | 0.00 | 805 | 0.00 |
| LOTTERY FIELD REPRESENTATIVE | 0 | 0.00 | 0 | 0.00 | 17,992 | 0.00 | 17,992 | 0.00 |
| LOTTERY DSTRCT/CORP SALES MGR | 0 | 0.00 | 0 | 0.00 | 4,223 | 0.00 | 4,223 | 0.00 |
| LOTTERY SALES MANAGER | 0 | 0.00 | 0 | 0.00 | 5,300 | 0.00 | 5,300 | 0.00 |
| MAINTENANCE/GROUNDS SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 510 | 0.00 | 510 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 74,660 | 0.00 | 74,660 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$74,660 | 0.00 | \$74,660 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$74,660 | 0.00 | \$74,660 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY FUND TRANSFER | | | | | | | | |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 99,883 | 0.00 | 99,883 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 99,883 | 0.00 | 99,883 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$99,883 | 0.00 | \$99,883 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$99,883 | 0.00 | \$99,883 | 0.00 |

NEW DECISION ITEM
RANK: _____ **OF** _____

| | | |
|--|-------------|---------|
| Department Revenue/Missouri Lottery Commission | Budget Unit | Various |
| Department-wide | | |
| Pay Plan - FY 2023 Cost to Continue | HB Section | Various |
| DI# 0000012 | | |

1. AMOUNT OF REQUEST

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|-------------|-------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:
Non-Counts:

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|------------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 460,838 | 460,838 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 621,234 | 621,234 |
| Total | 0 | 0 | 1,082,072 | 1,082,072 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---------|---------|
| Est. Fringe | 0 | 0 | 154,473 | 154,473 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Lottery Enterprise Fund (0657)
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

To help address high turnover and vacancy rates across the state, funding is needed to address statewide salary needs. The FY 2023 budget includes appropriation authority for three pay plan components and their associated fringes:

- 5.5% pay increase for employees
- \$15/hr state employee baseline wage adjustment
- Compression adjustments between positions

NEW DECISION ITEM
RANK: _____ OF _____

| | |
|---|-----------------------------------|
| Department <u>Revenue/Missouri Lottery Commission</u> | Budget Unit <u>Various</u> |
| Department-wide | |
| Pay Plan - FY 2023 Cost to Continue DI# <u>0000012</u> | HB Section <u>Various</u> |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2023 pay plan was based on a 5.5% pay increase for employees, raising the baseline wage of employees to \$15/hr, and adjustments related to compression issues as a result of the increases.
 The 5.5 percent COLA increase is based on the average increase of four general structure adjustment economic indicators:
 Consumer Price Index for the Midwest – 6.4 percent;
 Employment Cost Index – 4.3 percent;
 World at Work Salary Budget Increases – 2.9 percent; and
 Personal Income – 8.3 percent.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | | | | | | | 0 | | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | | | | | 460,838 | | 460,838 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 460,838 | 0.0 | 460,838 | 0.0 | 0 |
| Transfers | | | | | 621,234 | | 621,234 | | |
| Total TRF | 0 | | 0 | | 621,234 | | 621,234 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 1,082,072 | 0.0 | 1,082,072 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,659 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 12,759 | 0.00 |
| MISCELLANEOUS TECHNICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,780 | 0.00 |
| MISCELLANEOUS PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,000 | 0.00 |
| SPECIAL ASST PARAPROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,973 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,158 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 29,940 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 22,025 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 17,728 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,287 | 0.00 |
| RESEARCH DATA ANALYSIS SPV/MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,651 | 0.00 |
| STORES/WAREHOUSE ASSOCIATE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 8,282 | 0.00 |
| SENIOR MULTIMEDIA SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,687 | 0.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,322 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,880 | 0.00 |
| INTERMEDIATE ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,065 | 0.00 |
| ACCOUNTANT SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,012 | 0.00 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,436 | 0.00 |
| AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,806 | 0.00 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,781 | 0.00 |
| ASSOC APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,482 | 0.00 |
| APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,216 | 0.00 |
| SENIOR APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,220 | 0.00 |
| APPLICATIONS DEVELOPMENT SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,424 | 0.00 |
| DIR STRATEGY & PLANNING LVL 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,837 | 0.00 |
| SENIOR BUSINESS ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,300 | 0.00 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,914 | 0.00 |
| NETWORK INFRASTRUCTURE SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 34 | 0.00 |
| NETWORK INFRASTRUCTURE ARCHTCT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,472 | 0.00 |
| NETWORK INFRASTRUCTURE SPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,801 | 0.00 |
| QUALITY CONTROL SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,767 | 0.00 |
| SYSTEMS ADMINISTRATION TECH | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,106 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| SR SYSTEMS ADMINISTRATION SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,655 | 0.00 |
| CYBERSECURITY ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,879 | 0.00 |
| CLIENT SUPPORT TECH-TIER 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,843 | 0.00 |
| CLIENT SUPPORT TECH-TIER 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,189 | 0.00 |
| LOTTERY SECURITY SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,564 | 0.00 |
| LOTTERY SECURITY MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,015 | 0.00 |
| LOTTERY MKTNG & PROMOTIONS MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 15,820 | 0.00 |
| LOTTERY CUSTOMER SERVICE SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 17,416 | 0.00 |
| LOTTERY INSIDE SALES SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 14,917 | 0.00 |
| LOTTERY INSIDE SALES TEAM MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,516 | 0.00 |
| LOTTERY FIELD REPRESENTATIVE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 100,933 | 0.00 |
| LOTTERY DSTRCT/CORP SALES MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 23,692 | 0.00 |
| LOTTERY SALES MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 29,733 | 0.00 |
| MAINTENANCE/GROUNDS SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,862 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 460,838 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$460,838 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$460,838 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY FUND TRANSFER | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 621,234 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 621,234 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$621,234 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$621,234 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| LOTTERY ENTERPRISE | 7,171,243 | 152.85 | 7,540,567 | 153.50 | 7,540,567 | 153.50 | 7,540,567 | 153.50 |
| TOTAL - PS | 7,171,243 | 152.85 | 7,540,567 | 153.50 | 7,540,567 | 153.50 | 7,540,567 | 153.50 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| LOTTERY ENTERPRISE | 47,512,888 | 0.00 | 47,926,764 | 0.00 | 47,926,764 | 0.00 | 47,926,764 | 0.00 |
| TOTAL - EE | 47,512,888 | 0.00 | 47,926,764 | 0.00 | 47,926,764 | 0.00 | 47,926,764 | 0.00 |
| PROGRAM-SPECIFIC | | | | | | | | |
| LOTTERY ENTERPRISE | 11,847 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 |
| TOTAL - PD | 11,847 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 |
| TOTAL | 54,695,978 | 152.85 | 55,476,781 | 153.50 | 55,476,781 | 153.50 | 55,476,781 | 153.50 |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 74,660 | 0.00 | 74,660 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 74,660 | 0.00 | 74,660 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 74,660 | 0.00 | 74,660 | 0.00 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 460,838 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 460,838 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 460,838 | 0.00 |
| GRAND TOTAL | \$54,695,978 | 152.85 | \$55,476,781 | 153.50 | \$55,551,441 | 153.50 | \$56,012,279 | 153.50 |

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CORE DECISION ITEM

| | | | |
|------------|-----------------------------|-------------|--------|
| Department | REVENUE | Budget Unit | 87212C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | OPERATING | HB Section | 4.175 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|-------|------------------------|---------|------------|------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 7,540,567 | 7,540,567 |
| EE | 0 | 0 | 47,926,764 | 47,926,764 |
| PSD | 0 | 0 | 9,450 | 9,450 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 55,476,781 | 55,476,781 |

FTE 0.00 0.00 153.50 153.50

| | | | | |
|-------------|---|---|-----------|-----------|
| Est. Fringe | 0 | 0 | 4,798,938 | 4,798,938 |
|-------------|---|---|-----------|-----------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

| | FY 2023 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|------------|------------|
| | GR | Federal | Other | Total |
| PS | | | 7,540,567 | 7,540,567 |
| EE | | | 47,926,764 | 47,926,764 |
| PSD | | | 9,450 | 9,450 |
| TRF | | | 0 | 0 |
| Total | 0 | 0 | 55,476,781 | 55,476,781 |

FTE 0.00 0.00 153.50 153.50

| | | | | |
|-------------|---|---|-----------|-----------|
| Est. Fringe | 0 | 0 | 4,798,938 | 4,798,938 |
|-------------|---|---|-----------|-----------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments and advertising to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri businesses and entertaining millions.

3. PROGRAM LISTING (list programs included in this core funding)

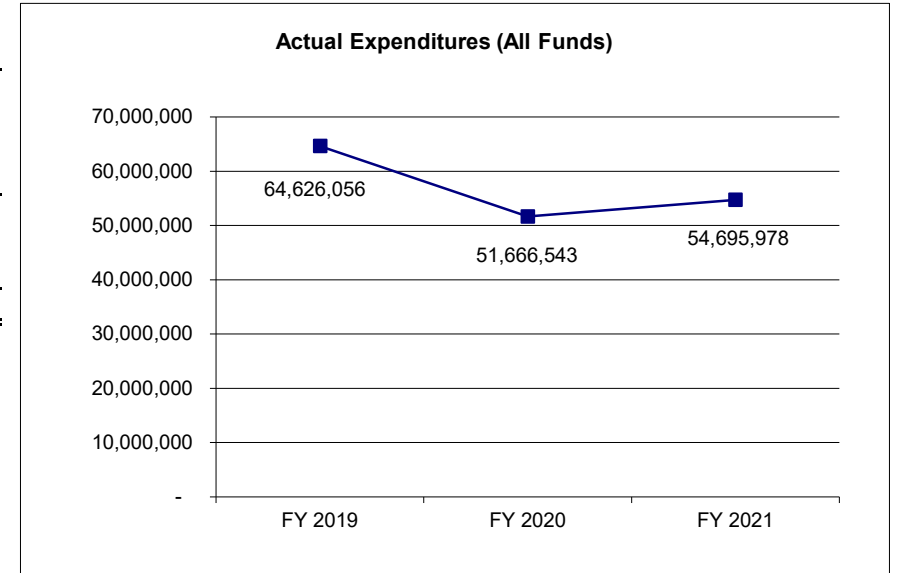
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

| | | | |
|-------------------|------------------------------------|--------------------|---------------|
| Department | REVENUE | Budget Unit | 87212C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | OPERATING | HB Section | 4.175 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 67,653,558 | 59,859,377 | 59,501,090 | 55,476,781 |
| Less Reverted (All Funds) | 0 | 0 | 0 | N/A |
| Less Restricted (All Funds) | 0 | 0 | 0 | N/A |
| Budget Authority (All Funds) | 67,653,558 | 59,859,377 | 59,501,090 | N/A |
| Actual Expenditures (All Funds) | 64,626,056 | 51,666,543 | 54,695,978 | N/A |
| Unexpended (All Funds) | 3,027,502 | 8,192,834 | 4,805,112 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 3,027,502 | 8,192,834 | 4,805,112 | N/A |



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$2,610,490 in FY 19 and \$3,000,000 in FY 21 for sales-related vendor costs due to removal of estimated "E" appropriation and separate appropriation for advertising in FY 2014, subsequent breakout of vendor costs as a separate appropriation in FY 2015, and breakout of Pull-Tab vendor costs as an additional appropriation in FY 17, with no flexibility between appropriations. Advertising appropriation was reduced from \$16 million in FY 19 to \$5 million in FY 20 to \$1.5 million in FY 21 to \$400,000 in FY 22.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
LOTTERY COMMISSION - OPERATIN**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|---------------|-----------|----------------|-------------------|-------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PS | 153.50 | 0 | 0 | 7,540,567 | 7,540,567 | |
| | EE | 0.00 | 0 | 0 | 47,926,764 | 47,926,764 | |
| | PD | 0.00 | 0 | 0 | 9,450 | 9,450 | |
| | Total | 153.50 | 0 | 0 | 55,476,781 | 55,476,781 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 153.50 | 0 | 0 | 7,540,567 | 7,540,567 | |
| | EE | 0.00 | 0 | 0 | 47,926,764 | 47,926,764 | |
| | PD | 0.00 | 0 | 0 | 9,450 | 9,450 | |
| | Total | 153.50 | 0 | 0 | 55,476,781 | 55,476,781 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 153.50 | 0 | 0 | 7,540,567 | 7,540,567 | |
| | EE | 0.00 | 0 | 0 | 47,926,764 | 47,926,764 | |
| | PD | 0.00 | 0 | 0 | 9,450 | 9,450 | |
| | Total | 153.50 | 0 | 0 | 55,476,781 | 55,476,781 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 4,340 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 7,016 | 0.26 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST I | 4,266 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST II | 3,820 | 0.09 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST III | 7,912 | 0.17 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 2,138 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SUPV | 3,285 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 15,191 | 0.25 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SPEC II | 2,823 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFO TECHNOLOGY MANAGER | 3,583 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STOREKEEPER II | 3,882 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR II | 2,084 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT I | 1,587 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING SPECIALIST II | 2,359 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST II | 3,732 | 0.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| RESEARCH ANAL III | 2,685 | 0.05 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION COOR | 7,894 | 0.17 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE I | 14,722 | 0.40 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE II | 3,731 | 0.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 6,114 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MAINTENANCE SPV II | 2,047 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GRAPHIC ARTS SPEC III | 1,994 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY CUSTOMER SERVICE REP | 8,455 | 0.29 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY INSIDE SALES REP | 5,560 | 0.18 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY SALES REPRESENTATIVE | 14,590 | 0.38 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY INSIDE SALES SUPV | 3,348 | 0.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY SALES COORDINATOR | 17,043 | 0.33 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY INSIDE SALES REP II | 4,277 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY SALES REP II | 54,644 | 1.33 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY SECURITY SPECIALIST | 6,414 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 6,857 | 0.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| HUMAN RESOURCES MGR B1 | 2,806 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| RESEARCH MANAGER B1 | 2,711 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY MGR B1 | 33,620 | 0.54 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DIVISION DIRECTOR | 189,429 | 2.00 | 191,900 | 2.00 | 191,900 | 2.00 | 191,900 | 2.00 |
| DESIGNATED PRINCIPAL ASST DIV | 238,630 | 3.25 | 301,990 | 4.00 | 228,990 | 3.00 | 228,990 | 3.00 |
| MISCELLANEOUS TECHNICAL | 21,427 | 0.39 | 26,917 | 0.25 | 26,917 | 0.00 | 26,917 | 0.00 |
| MISCELLANEOUS PROFESSIONAL | 84,513 | 1.21 | 121,200 | 0.75 | 71,200 | 0.00 | 71,200 | 0.00 |
| SPECIAL ASST PARAPROFESSIONAL | 51,088 | 1.00 | 53,519 | 1.00 | 53,519 | 1.00 | 53,519 | 1.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 127,595 | 1.00 | 128,876 | 1.00 | 128,876 | 1.00 | 128,876 | 1.00 |
| ADMIN SUPPORT ASSISTANT | 159,105 | 5.89 | 164,630 | 6.00 | 164,630 | 6.00 | 164,630 | 6.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 134,990 | 3.78 | 145,440 | 4.00 | 145,440 | 4.00 | 145,440 | 4.00 |
| ADMIN SUPPORT PROFESSIONAL | 281,089 | 7.08 | 319,160 | 8.00 | 319,160 | 8.00 | 319,160 | 8.00 |
| RESEARCH/DATA ANALYST | 197,377 | 3.91 | 203,212 | 4.00 | 203,212 | 4.00 | 203,212 | 4.00 |
| RESEARCH DATA ANALYSIS SPV/MGR | 62,363 | 0.96 | 65,726 | 1.00 | 65,726 | 1.00 | 65,726 | 1.00 |
| STORES/WAREHOUSE ASSOCIATE | 89,285 | 2.88 | 94,132 | 3.00 | 94,132 | 3.00 | 94,132 | 3.00 |
| SENIOR MULTIMEDIA SPECIALIST | 46,368 | 0.97 | 48,379 | 1.00 | 48,379 | 1.00 | 48,379 | 1.00 |
| PUBLIC RELATIONS COORDINATOR | 174,678 | 3.82 | 185,840 | 4.00 | 185,840 | 4.00 | 185,840 | 4.00 |
| SENIOR ACCOUNTS ASSISTANT | 136,442 | 3.89 | 141,868 | 4.00 | 141,868 | 4.00 | 141,868 | 4.00 |
| INTERMEDIATE ACCOUNTANT | 85,837 | 1.92 | 91,193 | 2.00 | 91,193 | 2.00 | 91,193 | 2.00 |
| ACCOUNTANT SUPERVISOR | 119,175 | 1.92 | 126,236 | 2.00 | 126,236 | 2.00 | 126,236 | 2.00 |
| ACCOUNTANT MANAGER | 92,802 | 0.96 | 97,869 | 1.00 | 97,869 | 1.00 | 97,869 | 1.00 |
| AUDITOR | 47,941 | 0.96 | 50,525 | 1.00 | 50,525 | 1.00 | 50,525 | 1.00 |
| HUMAN RESOURCES MANAGER | 64,547 | 0.96 | 68,074 | 1.00 | 68,074 | 1.00 | 68,074 | 1.00 |
| ASSOC APPLICATIONS DEVELOPER | 70,697 | 1.46 | 98,690 | 2.00 | 98,690 | 2.00 | 98,690 | 2.00 |
| APPLICATIONS DEVELOPER | 102,080 | 1.86 | 111,919 | 2.00 | 111,919 | 2.00 | 111,919 | 2.00 |
| SENIOR APPLICATIONS DEVELOPER | 85,245 | 1.40 | 127,280 | 2.00 | 57,280 | 1.00 | 57,280 | 1.00 |
| APPLICATIONS DEVELOPMENT SPEC | 75,561 | 0.96 | 79,639 | 1.00 | 79,639 | 1.00 | 79,639 | 1.00 |
| DIR STRATEGY & PLANNING LVL 2 | 82,404 | 0.96 | 87,080 | 1.00 | 87,080 | 1.00 | 87,080 | 1.00 |
| SENIOR BUSINESS ANALYST | 37,147 | 0.54 | 0 | 0.00 | 60,000 | 1.00 | 60,000 | 1.00 |
| NETWORK INFRASTRUCTURE TECH | 32,704 | 0.96 | 34,467 | 1.00 | 34,467 | 1.00 | 34,467 | 1.00 |
| NETWORK INFRASTRUCTURE SPEC | 15,652 | 0.25 | 63,133 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| NETWORK INFRASTRUCTURE ARCHTCT | 45,234 | 0.71 | 0 | 0.00 | 63,133 | 1.00 | 63,133 | 1.00 |
| NETWORK INFRASTRUCTURE SPV | 64,937 | 0.96 | 68,438 | 1.00 | 68,438 | 1.00 | 68,438 | 1.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|--------------------------------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| QUALITY CONTROL SPECIALIST | 69,795 | 1.43 | 44,421 | 1.00 | 104,421 | 2.00 | 104,421 | 2.00 |
| SYSTEMS ADMINISTRATION TECH | 35,975 | 0.96 | 37,914 | 1.00 | 37,914 | 1.00 | 37,914 | 1.00 |
| SR SYSTEMS ADMINISTRATION SPEC | 62,439 | 0.96 | 65,806 | 1.00 | 65,806 | 1.00 | 65,806 | 1.00 |
| CYBERSECURITY ANALYST | 37,574 | 0.73 | 51,824 | 1.00 | 51,824 | 1.00 | 51,824 | 1.00 |
| CLIENT SUPPORT TECH-TIER 1 | 52,103 | 1.53 | 69,185 | 2.00 | 69,185 | 2.00 | 69,185 | 2.00 |
| CLIENT SUPPORT TECH-TIER 2 | 98,021 | 2.19 | 93,425 | 2.00 | 93,425 | 2.00 | 93,425 | 2.00 |
| LOTTERY SECURITY SPECIALIST | 147,518 | 2.88 | 172,185 | 3.00 | 172,185 | 3.00 | 172,185 | 3.00 |
| LOTTERY SECURITY MANAGER | 54,251 | 0.75 | 0 | 0.00 | 73,000 | 1.00 | 73,000 | 1.00 |
| LOTTERY MKTNG & PROMOTIONS MGR | 268,120 | 4.79 | 284,820 | 5.00 | 284,820 | 5.00 | 284,820 | 5.00 |
| LOTTERY CUSTOMER SERVICE SPEC | 199,340 | 6.83 | 243,252 | 7.50 | 243,252 | 7.50 | 243,252 | 7.50 |
| LOTTERY INSIDE SALES SPEC | 245,449 | 7.46 | 268,562 | 8.00 | 268,562 | 8.00 | 268,562 | 8.00 |
| LOTTERY INSIDE SALES TEAM MGR | 77,001 | 1.92 | 81,305 | 2.00 | 81,305 | 2.00 | 81,305 | 2.00 |
| LOTTERY FIELD REPRESENTATIVE | 1,595,316 | 39.33 | 1,817,157 | 41.00 | 1,817,157 | 41.00 | 1,817,157 | 41.00 |
| LOTTERY DSTRCT/CORP SALES MGR | 391,995 | 7.67 | 426,549 | 8.00 | 426,549 | 8.00 | 426,549 | 8.00 |
| LOTTERY SALES MANAGER | 505,138 | 7.67 | 535,300 | 8.00 | 535,300 | 8.00 | 535,300 | 8.00 |
| MAINTENANCE/GROUNDS SUPERVISOR | 47,336 | 0.96 | 51,530 | 1.00 | 51,530 | 1.00 | 51,530 | 1.00 |
| TOTAL - PS | 7,171,243 | 152.85 | 7,540,567 | 153.50 | 7,540,567 | 153.50 | 7,540,567 | 153.50 |
| TRAVEL, IN-STATE | 18,790 | 0.00 | 144,756 | 0.00 | 144,756 | 0.00 | 144,756 | 0.00 |
| TRAVEL, OUT-OF-STATE | 3,719 | 0.00 | 72,900 | 0.00 | 72,900 | 0.00 | 72,900 | 0.00 |
| FUEL & UTILITIES | 82,620 | 0.00 | 120,775 | 0.00 | 120,775 | 0.00 | 120,775 | 0.00 |
| SUPPLIES | 897,898 | 0.00 | 921,827 | 0.00 | 921,827 | 0.00 | 921,827 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 168,409 | 0.00 | 197,293 | 0.00 | 197,293 | 0.00 | 197,293 | 0.00 |
| COMMUNICATION SERV & SUPP | 338,415 | 0.00 | 341,600 | 0.00 | 341,600 | 0.00 | 341,600 | 0.00 |
| PROFESSIONAL SERVICES | 43,149,583 | 0.00 | 42,156,343 | 0.00 | 42,856,343 | 0.00 | 42,856,343 | 0.00 |
| HOUSEKEEPING & JANITORIAL SERV | 49,508 | 0.00 | 54,000 | 0.00 | 54,000 | 0.00 | 54,000 | 0.00 |
| M&R SERVICES | 997,190 | 0.00 | 1,065,655 | 0.00 | 1,065,655 | 0.00 | 1,065,655 | 0.00 |
| COMPUTER EQUIPMENT | 327,674 | 0.00 | 778,500 | 0.00 | 528,500 | 0.00 | 528,500 | 0.00 |
| MOTORIZED EQUIPMENT | 211,128 | 0.00 | 203,450 | 0.00 | 203,450 | 0.00 | 203,450 | 0.00 |
| OFFICE EQUIPMENT | 9,553 | 0.00 | 46,535 | 0.00 | 46,535 | 0.00 | 46,535 | 0.00 |
| OTHER EQUIPMENT | 363,072 | 0.00 | 871,703 | 0.00 | 521,703 | 0.00 | 521,703 | 0.00 |
| PROPERTY & IMPROVEMENTS | 128,618 | 0.00 | 460,000 | 0.00 | 309,000 | 0.00 | 309,000 | 0.00 |
| BUILDING LEASE PAYMENTS | 119,608 | 0.00 | 103,750 | 0.00 | 119,750 | 0.00 | 119,750 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|---------------------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATING | | | | | | | | |
| CORE | | | | | | | | |
| EQUIPMENT RENTALS & LEASES | 437,283 | 0.00 | 93,950 | 0.00 | 128,950 | 0.00 | 128,950 | 0.00 |
| MISCELLANEOUS EXPENSES | 209,820 | 0.00 | 293,727 | 0.00 | 293,727 | 0.00 | 293,727 | 0.00 |
| TOTAL - EE | 47,512,888 | 0.00 | 47,926,764 | 0.00 | 47,926,764 | 0.00 | 47,926,764 | 0.00 |
| REFUNDS | 11,847 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 |
| TOTAL - PD | 11,847 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 |
| GRAND TOTAL | \$54,695,978 | 152.85 | \$55,476,781 | 153.50 | \$55,476,781 | 153.50 | \$55,476,781 | 153.50 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$54,695,978 | 152.85 | \$55,476,781 | 153.50 | \$55,476,781 | 153.50 | \$55,476,781 | 153.50 |

| PROGRAM DESCRIPTION | | |
|--|------------------------------------|--|
| Department | REVENUE | HB Section(s): <u>4.175-4.190</u> |
| Program Name | MISSOURI LOTTERY COMMISSION | |
| Program is found in the following core budget(s): <u>LOTTERY - OPERATING - OTHER FUNDS</u> | | |
| <p>1a. What strategic priority does this program address?</p> <p style="margin-left: 20px;">Helps fund public education.</p> <p>1b. What does this program do?</p> <p style="margin-left: 20px;">The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits to the Lottery Proceeds Fund for appropriation.</p> <p style="margin-left: 20px;">The Missouri Lottery Commission is a revenue source for Missouri public education. Lottery operating appropriations allow the Commission to expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education.</p> <p style="margin-left: 20px;">Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.</p> <p>2a. Provide an activity measure(s) for the program.</p> <p style="margin-left: 20px;">1.) Lottery Retailers - 4,700 Lottery retailers across the state who received \$106.4 million in retailer commissions and incentives in FY 2021.</p> <p style="margin-left: 20px;">2.) Lottery Players - over \$1.2 billion paid to players in prizes in FY 2021.</p> <p style="margin-left: 20px;">3.) Minority and Women-owned Businesses - \$18.6 million and \$6.5 million to minority and women-owned businesses, respectively, in FY 2021, for participation rates of 12.2% and 4.2%, respectively.</p> <p>2b. Provide a measure(s) of the program's quality.</p> <p style="margin-left: 20px;">1.) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2021 sales exceeded \$1.8 billion, the highest in Missouri Lottery history.</p> <p style="margin-left: 20px;">2.) Retailer Satisfaction - 2021 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.43 out of 5.</p> | | |

PROGRAM DESCRIPTION

| | | |
|---|-----------------------------------|-----------------------------------|
| Department | REVENUE | HB Section(s): <u>4.175-4.190</u> |
| Program Name | MISSOURI LOTTERY COMMISSION | |
| Program is found in the following core budget(s): | LOTTERY - OPERATING - OTHER FUNDS | |

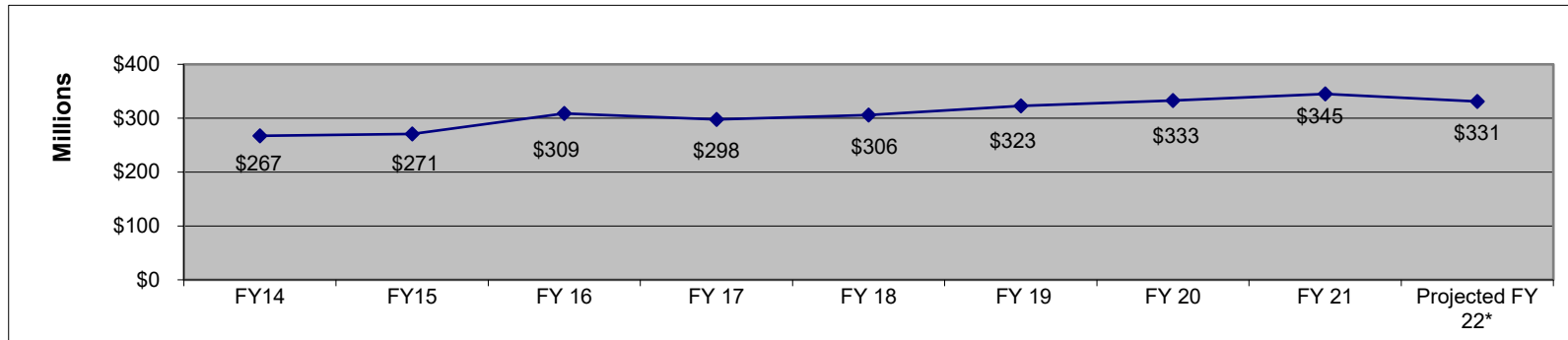
3.) Responsible Gaming - Missouri Lottery has achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who classify themselves as problem gamblers.

4.) Statutory audits - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm. The two most recent SAO audits, covering the two years ended June 30, 2018 and the two years ended June 30, 2020, contained no findings and "Excellent" ratings.

5.) Excellence in Reporting- Missouri Lottery has received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for each of the last 21 years. In order to be awarded a Certificate of Achievement, a government entity must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Comprehensive Annual Financial Reports can be found on Lottery's website.

2c. Provide a measure(s) of the program's impact.

1.) Annual Transfers to Education

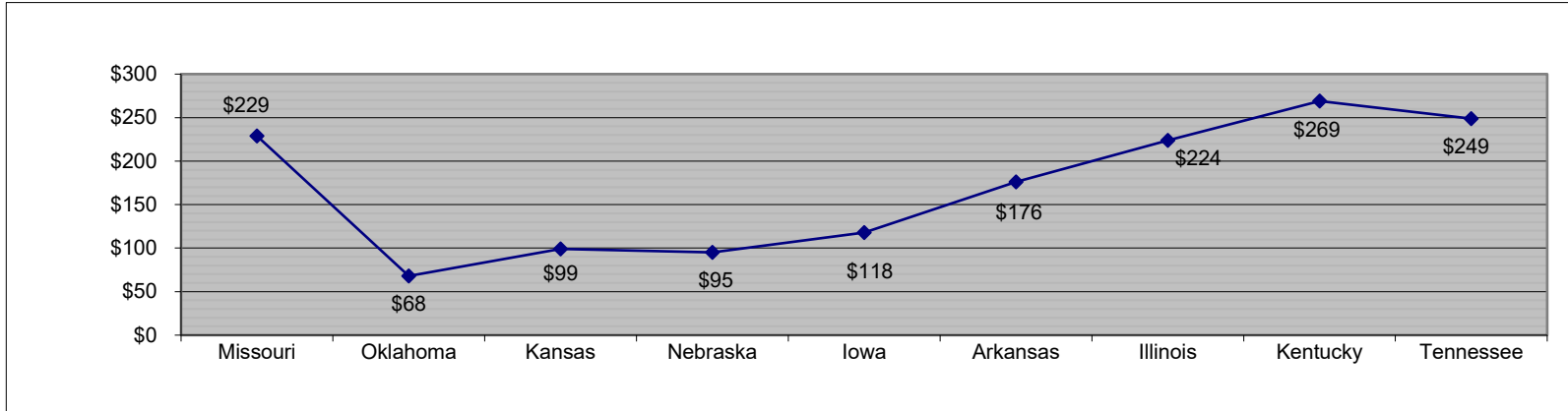


*Projected FY 22 is calculated as the previous five years' average plus 1% in order to neutralize/counterbalance fluctuations from jackpots and product mix in any one year, plus FY 21 proceeds not transferred until FY 22 of \$32.8 million

PROGRAM DESCRIPTION

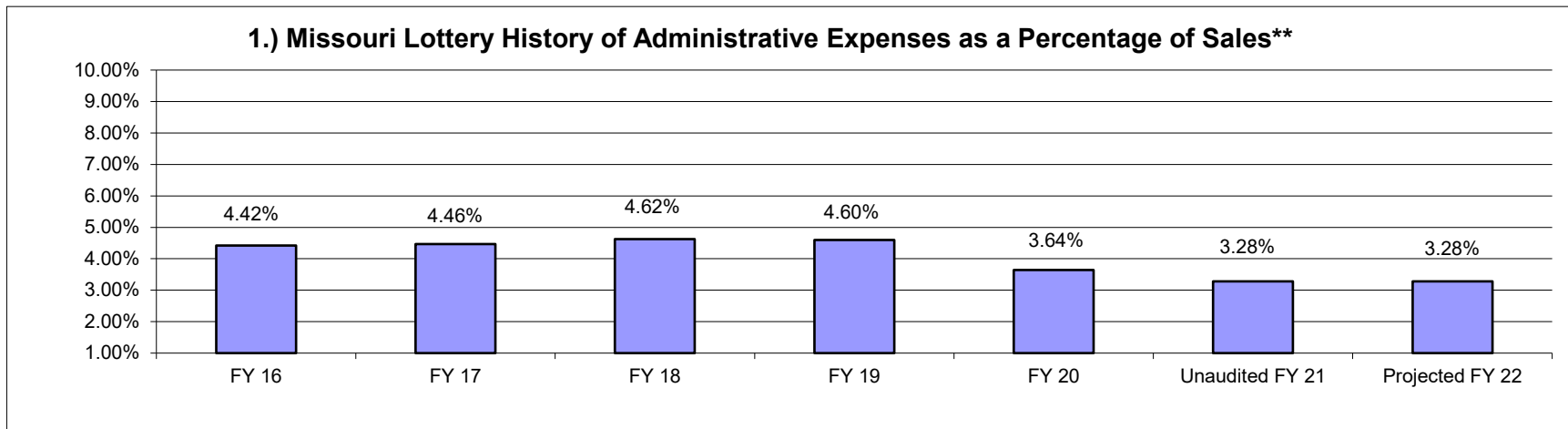
| | | |
|---|------------------------------------|--|
| Department | REVENUE | HB Section(s): <u>4.175-4.190</u> |
| Program Name | MISSOURI LOTTERY COMMISSION | |
| Program is found in the following core budget(s): <u>LOTTERY - OPERATING - OTHER FUNDS</u> | | |

2.) FY 2020 Per Capita Lottery Sales of Contiguous States (Unaudited)



3.) State Tax Withholdings and Debt Offsets on Lottery Winnings - In FY 2021, the Lottery remitted \$5.1 million in state tax withholdings to Missouri Department of Revenue and \$1.1 million in debt offsets to various state agencies from Lottery prize winnings.

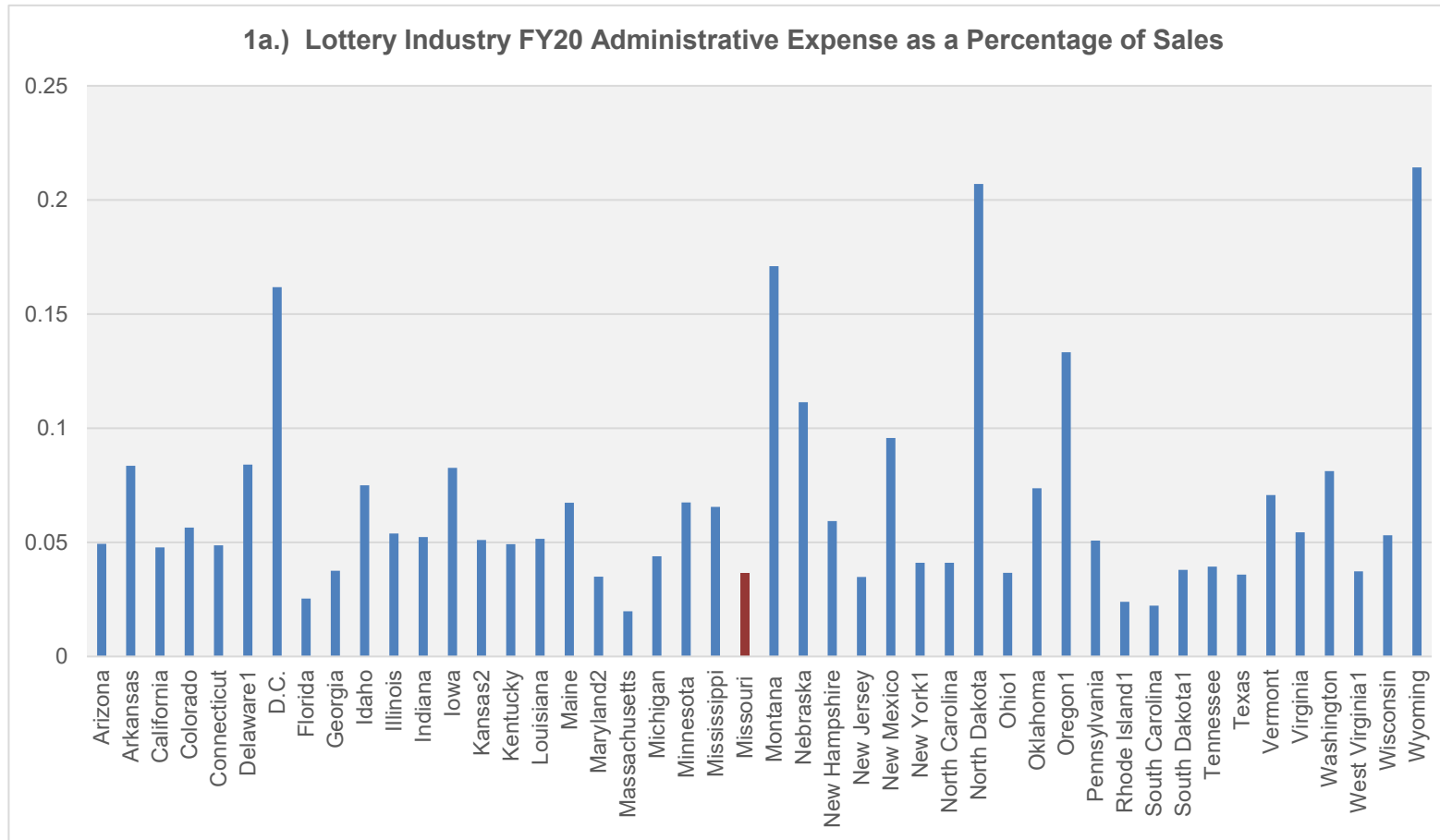
2d. Provide a measure(s) of the program's efficiency.



**Administrative expenses include ticket costs and related vendor fees, wages and benefits, depreciation, advertising and other general and administrative costs.

PROGRAM DESCRIPTION

| | | |
|--|------------------------------------|-----------------------------------|
| Department | REVENUE | HB Section(s): 4.175-4.190 |
| Program Name | MISSOURI LOTTERY COMMISSION | |
| Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS | | |



In FY 20, Missouri Lottery's administrative expenses were 3.64% of sales compared to the FY 20 U.S. Lottery industry average of 6.68%.

Source: *La Fleur's 2021 World Lottery Almanac* © 2021 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

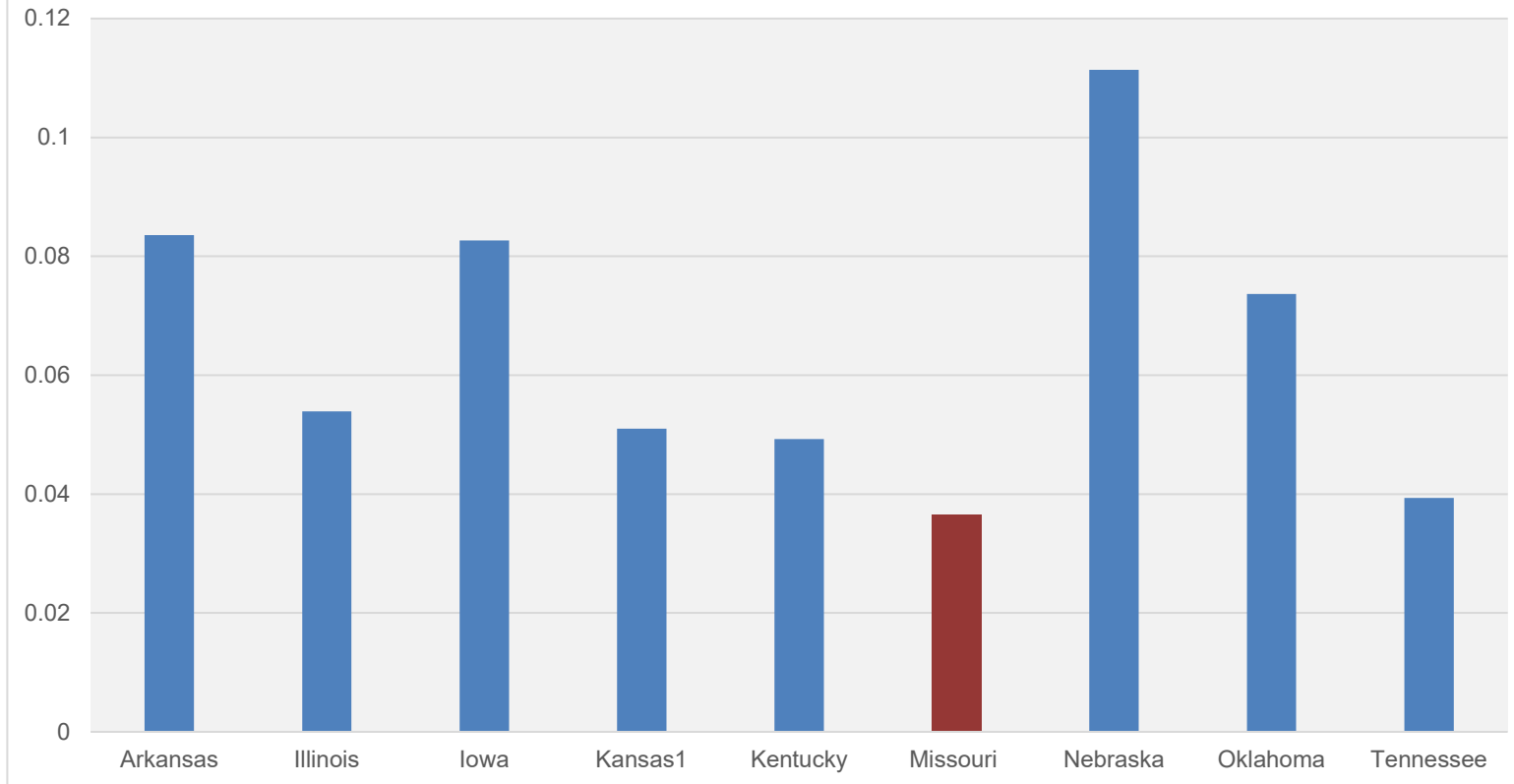
Department **REVENUE**

HB Section(s): 4.175-4.190

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

1b.) Contiguous States FY20 Administrative Expense as a Percentage of Sales



In FY 20, Missouri Lottery's administrative expenses were 3.64% of sales compared to the contiguous state lotteries' average of 6.81%.

Source: *La Fleur's 2021 World Lottery Almanac* © 2021 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

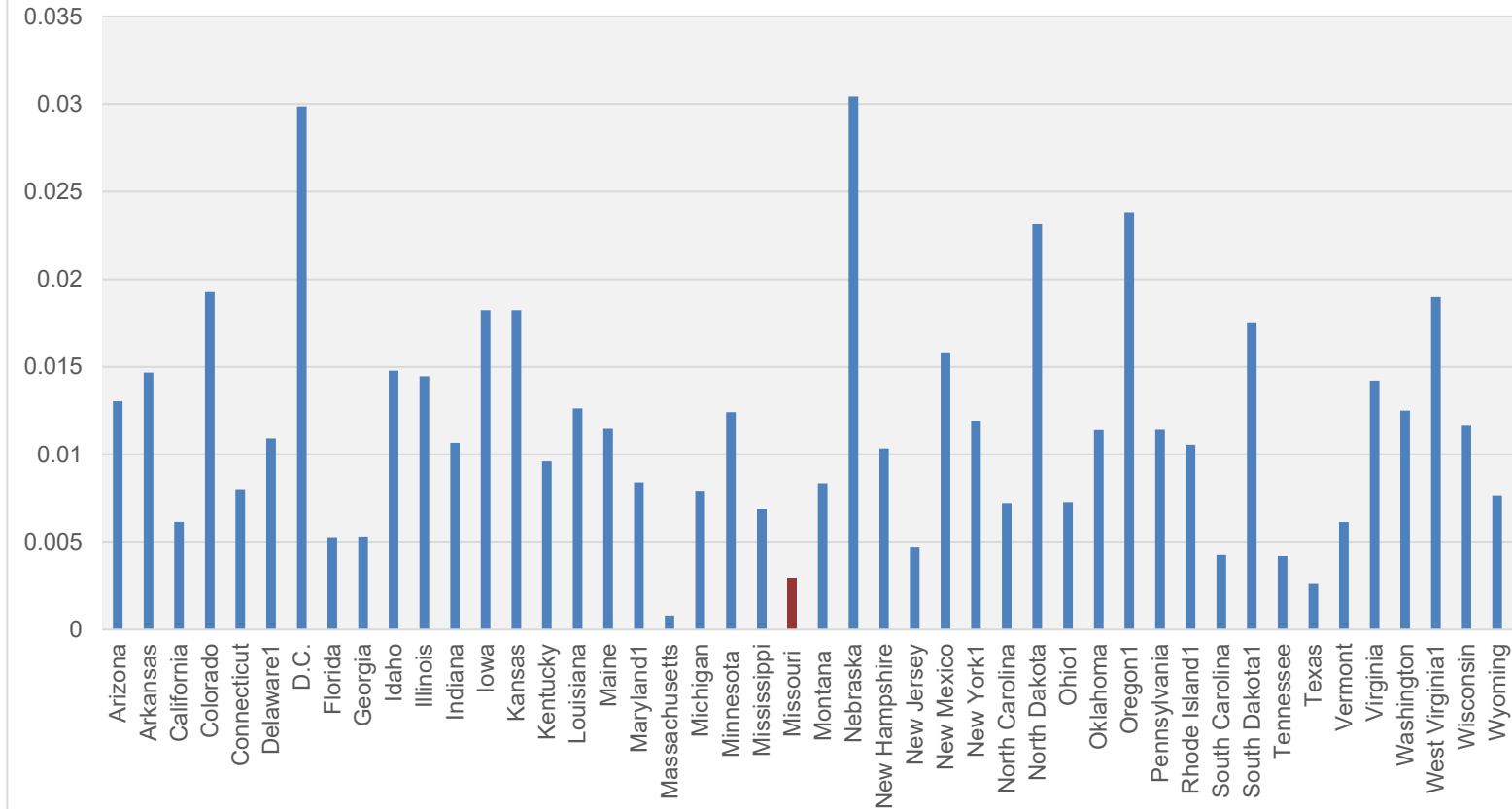
Department **REVENUE**

HB Section(s): **4.175-4.190**

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

2.) Lottery Industry FY20 Advertising Budget as a Percentage of Sales



In FY 20, Missouri Lottery's advertising budget was .30% of sales compared to the FY 20 U.S. Lottery industry average of 1.17%.

Source: *La Fleur's 2021 World Lottery Almanac* © 2021 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

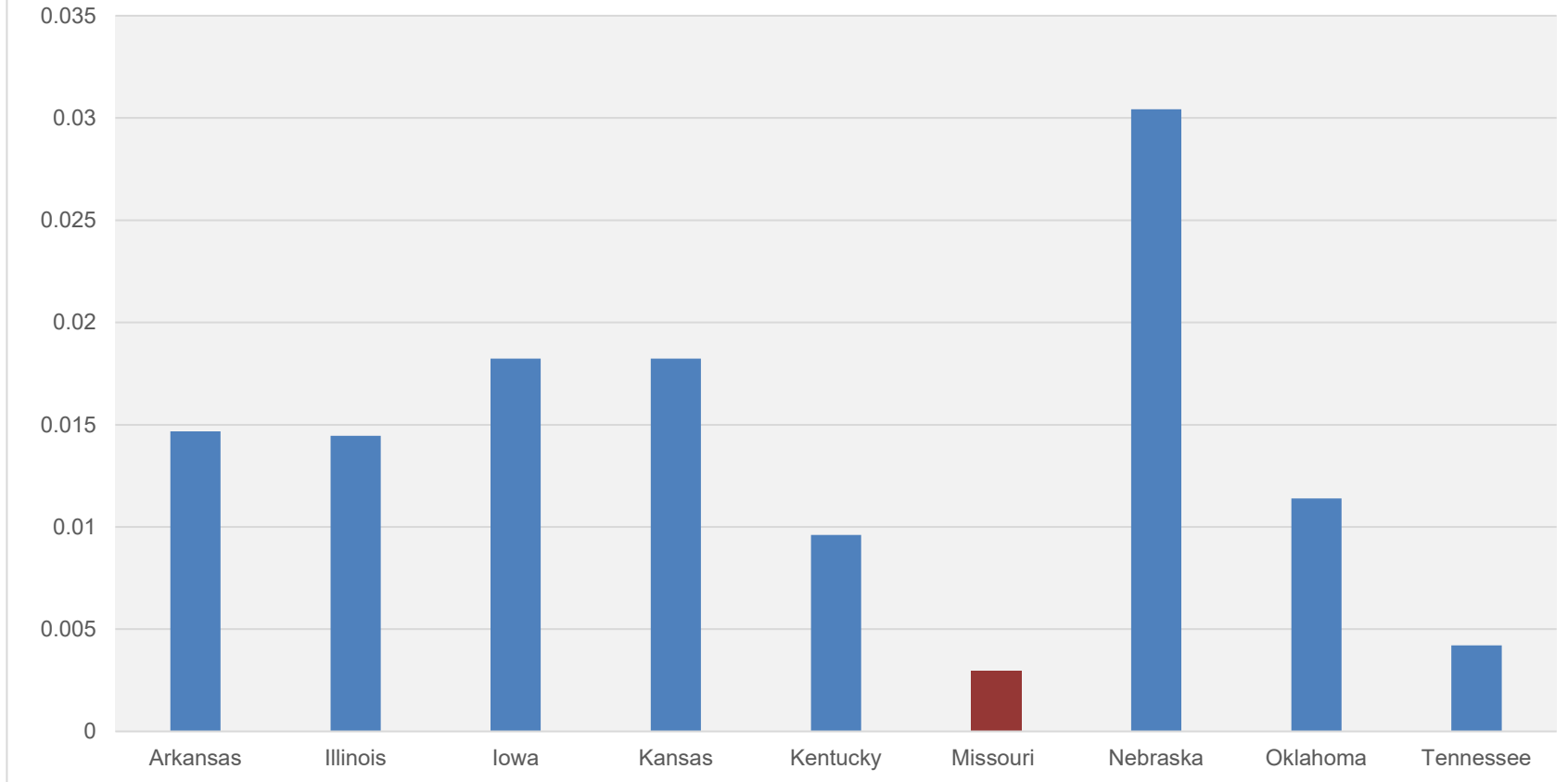
Department **REVENUE**

HB Section(s): 4.175-4.190

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

2a.) Contiguous States FY20 Advertising Budget as a Percentage of Sales



In FY 20, Missouri Lottery's advertising budget was .30% of sales compared to contiguous state lotteries' average of 1.52%.

Source: *La Fleur's 2021 World Lottery Almanac* © 2021 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

Department **REVENUE**

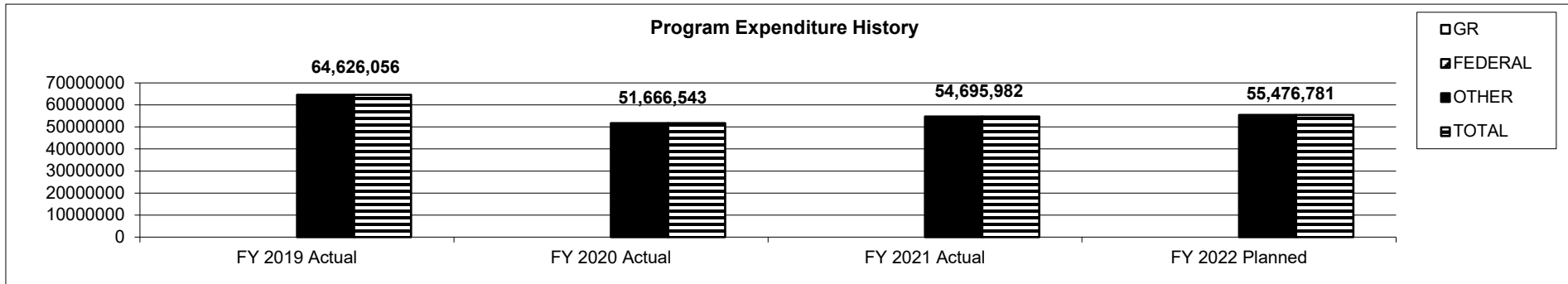
HB Section(s): **4.175-4.190**

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

(Note: Amounts do not include fringe benefit costs, capital improvements, leasing, state-owned building, or Attorney General PS, all of which are included in other agency budgets.)



Program Expenditures include Lottery operating budget expenditures only: PS, E&E, Advertising, and Vendor Payments.

4. What are the sources of the "Other " funds?

Proceeds from the sale of tickets.

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

State statutes: RSMo 313.200-313.351; Article III, Section 39(b) of the Missouri State Constitution.

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| LOTTERY COMMISSION - PRIZES | | | | | | | | | |
| CORE | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| STATE LOTTERY FUND | 177,575,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 0.00 |
| TOTAL - EE | 177,575,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 0.00 |
| TOTAL | 177,575,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 0.00 |
| GRAND TOTAL | \$177,575,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | 0.00 |

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im_disummary

CORE DECISION ITEM

| | | | |
|-------------------|------------------------------------|--------------------|---------------|
| Department | REVENUE | Budget Unit | 87213C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | PRIZES | HB Section | 4.180 |

1. CORE FINANCIAL SUMMARY

| FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | | |
|--|-------------|-------------|--------------------|--------------------|--|-------------|-------------|--------------------|--------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 174,075,218 | 174,075,218 | EE | 0 | 0 | 174,075,218 | 174,075,218 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 174,075,218 | 174,075,218 | Total | 0 | 0 | 174,075,218 | 174,075,218 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: State Lottery Fund (0682)

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

3. PROGRAM LISTING (list programs included in this core funding)

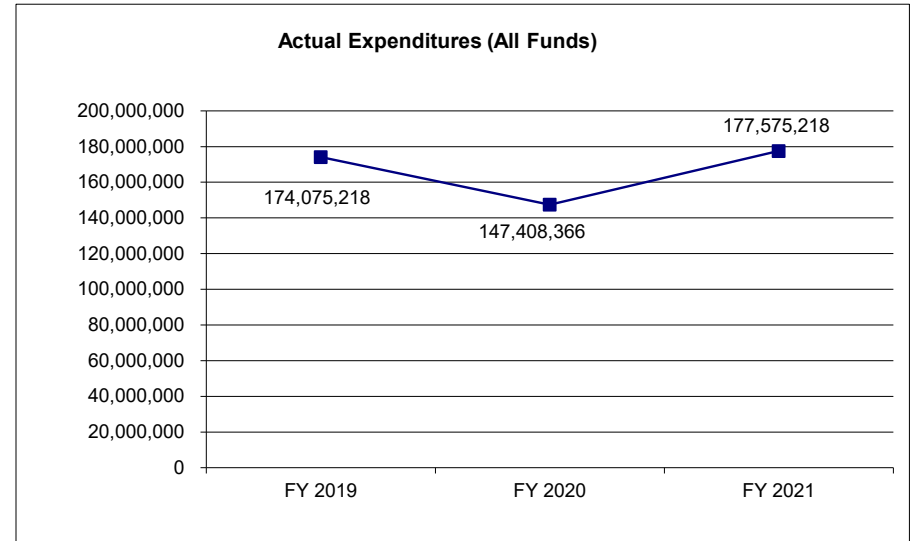
Prizes related to the games offered by the Missouri Lotttery.

CORE DECISION ITEM

| | | | |
|-------------------|------------------------------------|--------------------|---------------|
| Department | REVENUE | Budget Unit | 87213C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | PRIZES | HB Section | 4.180 |

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr |
|---------------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|
| Appropriation (All Funds) | 174,075,218 | 174,075,218 | 177,575,218 | 174,075,218 |
| Less Reverted (All Funds) | 0 | 0 | 0 | N/A |
| Less Restricted (All Funds) | 0 | 0 | 0 | N/A |
| Budget Authority (All Funds) | 174,075,218 | 174,075,218 | 177,575,218 | N/A |
| Actual Expenditures (All Funds) | 174,075,218 | 147,408,366 | 177,575,218 | N/A |
| Unexpended (All Funds) | 0 | 26,666,852 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 26,666,852 | 0 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:
 A supplemental budget request was approved in the amount of \$3.5 million in FY 21 to pay for prizes associated with higher than expected sales.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
LOTTERY COMMISSION - PRIZES**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|--------------------|--------------------|--------------------|
| TAFP AFTER VETOES | EE | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |
| | Total | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |
| DEPARTMENT CORE REQUEST | EE | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |
| | Total | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |
| GOVERNOR'S RECOMMENDED CORE | EE | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |
| | Total | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|------------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - PRIZES | | | | | | | | |
| CORE | | | | | | | | |
| MISCELLANEOUS EXPENSES | 177,575,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 |
| TOTAL - EE | 177,575,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 |
| GRAND TOTAL | \$177,575,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$177,575,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| LOTTERY FUND TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| STATE LOTTERY FUND | 60,000,000 | 0.00 | 71,979,476 | 0.00 | 71,979,476 | 0.00 | 71,979,476 | 0.00 | 0.00 |
| TOTAL - TRF | 60,000,000 | 0.00 | 71,979,476 | 0.00 | 71,979,476 | 0.00 | 71,979,476 | 0.00 | 0.00 |
| TOTAL | 60,000,000 | 0.00 | 71,979,476 | 0.00 | 71,979,476 | 0.00 | 71,979,476 | 0.00 | 0.00 |
| Pay Plan FY22-Cost to Continue - 0000013 | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| STATE LOTTERY FUND | 0 | 0.00 | 0 | 0.00 | 99,883 | 0.00 | 99,883 | 0.00 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 99,883 | 0.00 | 99,883 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 99,883 | 0.00 | 99,883 | 0.00 | 0.00 |
| Pay Plan - 0000012 | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| STATE LOTTERY FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 621,234 | 0.00 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 621,234 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 621,234 | 0.00 | 0.00 |
| GRAND TOTAL | \$60,000,000 | 0.00 | \$71,979,476 | 0.00 | \$72,079,359 | 0.00 | \$72,700,593 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | | | | | | | | |
|---|-----------------------------|---------|------------|------------|---|-----------------------------------|---------|------------|------------|
| Department | REVENUE | | | | Budget Unit | 87215C | | | |
| Division | MISSOURI LOTTERY COMMISSION | | | | | | | | |
| Core - | TRANSFER FOR OPERATIONS | | | | HB Section | 4.185 | | | |
| | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2023 Budget Request | | | | | FY 2023 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 71,979,476 | 71,979,476 | TRF | 0 | 0 | 71,979,476 | 71,979,476 |
| Total | 0 | 0 | 71,979,476 | 71,979,476 | Total | 0 | 0 | 71,979,476 | 71,979,476 |
| | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | State Lottery Fund (0682) | | | | Other Funds: | State Lottery Fund (0682) | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) necessitated by creation of the State Lottery Fund (Fund 0682) in 2017 to fund Lottery operations. | | | | | | | | | |

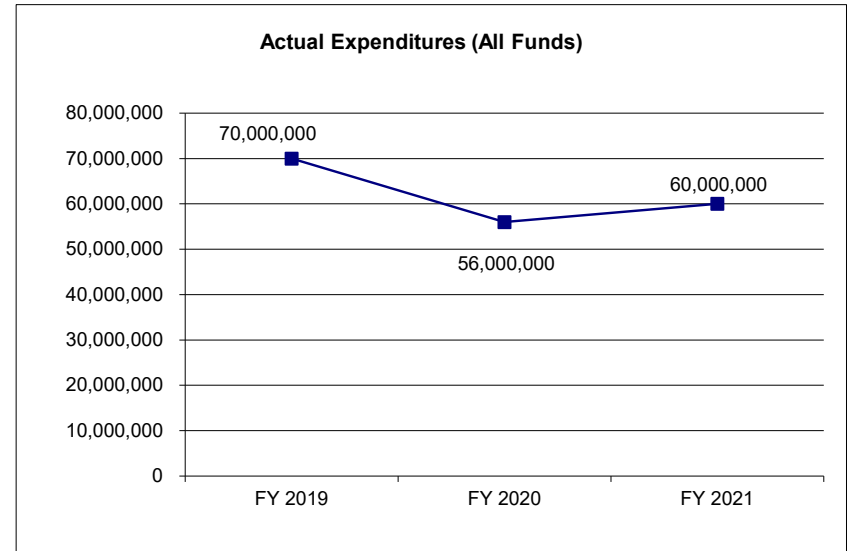
CORE DECISION ITEM

| | | | |
|-------------------|------------------------------------|--------------------|---------------|
| Department | REVENUE | Budget Unit | 87215C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | TRANSFER FOR OPERATIONS | HB Section | 4.185 |

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 73,033,480 | 76,294,439 | 72,979,593 | 71,979,476 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 73,033,480 | 76,294,439 | 72,979,593 | 71,979,476 |
| Actual Expenditures (All Funds) | 70,000,000 | 56,000,000 | 60,000,000 | N/A |
| Unexpended (All Funds) | 3,033,480 | 20,294,439 | 12,979,593 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 3,033,480 | 20,294,439 | 12,979,593 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

This was a new transfer beginning in FY 2017 with the creation of the new State Lottery Fund.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
LOTTERY FUND TRANSFER**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|-------------------|-------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 71,979,476 | 71,979,476 | |
| | Total | 0.00 | 0 | 0 | 71,979,476 | 71,979,476 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 71,979,476 | 71,979,476 | |
| | Total | 0.00 | 0 | 0 | 71,979,476 | 71,979,476 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 71,979,476 | 71,979,476 | |
| | Total | 0.00 | 0 | 0 | 71,979,476 | 71,979,476 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|------------------------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY FUND TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 60,000,000 | 0.00 | 71,979,476 | 0.00 | 71,979,476 | 0.00 | 71,979,476 | 0.00 |
| TOTAL - TRF | 60,000,000 | 0.00 | 71,979,476 | 0.00 | 71,979,476 | 0.00 | 71,979,476 | 0.00 |
| GRAND TOTAL | \$60,000,000 | 0.00 | \$71,979,476 | 0.00 | \$71,979,476 | 0.00 | \$71,979,476 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$60,000,000 | 0.00 | \$71,979,476 | 0.00 | \$71,979,476 | 0.00 | \$71,979,476 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|-------------|
| Decision Item | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| LOTTERY COMMISSION-TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| STATE LOTTERY FUND | 345,032,500 | 0.00 | 338,132,500 | 0.00 | 330,827,655 | 0.00 | 338,132,500 | 0.00 | 0.00 |
| TOTAL - TRF | 345,032,500 | 0.00 | 338,132,500 | 0.00 | 330,827,655 | 0.00 | 338,132,500 | 0.00 | 0.00 |
| TOTAL | 345,032,500 | 0.00 | 338,132,500 | 0.00 | 330,827,655 | 0.00 | 338,132,500 | 0.00 | 0.00 |
| GRAND TOTAL | \$345,032,500 | 0.00 | \$338,132,500 | 0.00 | \$330,827,655 | 0.00 | \$338,132,500 | 0.00 | 0.00 |

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CORE DECISION ITEM

| | | | |
|-------------------|--|--------------------|---------------|
| Department | REVENUE | Budget Unit | 87218C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | TRANSFER TO LOTTERY PROCEEDS FUND | HB Section | 4.190 |

1. CORE FINANCIAL SUMMARY

| | FY 2023 Budget Request | | | |
|--------------|------------------------|-------------|--------------------|--------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 330,827,655 | 330,827,655 |
| Total | 0 | 0 | 330,827,655 | 330,827,655 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

| | FY 2023 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|--------------------|--------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 338,132,500 | 338,132,500 |
| Total | 0 | 0 | 338,132,500 | 338,132,500 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget of \$7,304,845 to better approximate actual.

| Fiscal Year | Transfer to Education |
|--------------------------------------|-----------------------|
| 2016 | 297,874,417 |
| 2017 | 306,072,098 |
| 2018 | 323,000,000 |
| 2019 | 333,000,000 |
| 2020 | 345,032,500 |
| Plus FY 21 carryover to FY 22 | 32,781,654 |
| | |
| Five-Year Benchmark | 327,552,134 |
| | |
| Benchmark + 1% | 330,827,655 |

CORE DECISION ITEM

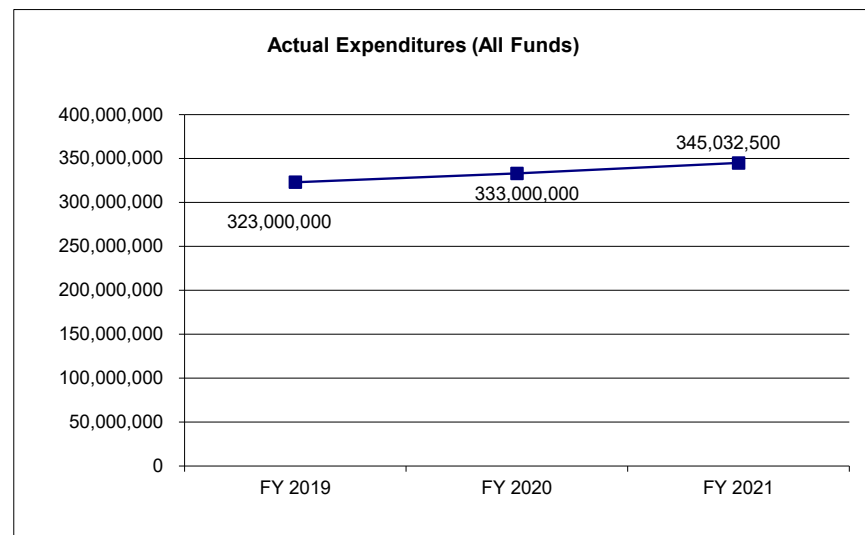
| | | | |
|-------------------|--|--------------------|---------------|
| Department | REVENUE | Budget Unit | 87218C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | TRANSFER TO LOTTERY PROCEEDS FUND | HB Section | 4.190 |

3. PROGRAM LISTING (list programs included in this core funding)

Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

4. FINANCIAL HISTORY

| | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 323,000,000 | 333,000,000 | 345,032,500 | 330,827,655 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 323,000,000 | 333,000,000 | 345,032,500 | 330,827,655 |
| Actual Expenditures (All Funds) | 323,000,000 | 333,000,000 | 345,032,500 | N/A |
| Unexpended (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable).

Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

A supplemental budget request was approved in the amount of \$8 million in FY 21 to transfer profit associated with higher than expected sales.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION DETAIL

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----|------|--|-----------------|-------------|----------|----------|--------------------|--------------------|-------------|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | TRF | 0.00 | 0 | 0 | 338,132,500 | 338,132,500 | |
| | | | | Total | 0.00 | 0 | 0 | 338,132,500 | 338,132,500 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| Core Reduction | 901 | T137 | | TRF | 0.00 | 0 | 0 | (7,304,845) | (7,304,845) | |
| NET DEPARTMENT CHANGES | | | | | 0.00 | 0 | 0 | (7,304,845) | (7,304,845) | |
| DEPARTMENT CORE REQUEST | | | | | | | | | | |
| | | | | TRF | 0.00 | 0 | 0 | 330,827,655 | 330,827,655 | |
| | | | | Total | 0.00 | 0 | 0 | 330,827,655 | 330,827,655 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | | | |
| Core Reduction | 901 | T137 | | TRF | 0.00 | 0 | 0 | 7,304,845 | 7,304,845 | |
| NET GOVERNOR CHANGES | | | | | 0.00 | 0 | 0 | 7,304,845 | 7,304,845 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | | |
| | | | | TRF | 0.00 | 0 | 0 | 338,132,500 | 338,132,500 | |
| | | | | Total | 0.00 | 0 | 0 | 338,132,500 | 338,132,500 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | FY 2023 | FY 2023 |
|-----------------------------|---------------|---------|---------------|---------|---------------|----------|---------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION-TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 345,032,500 | 0.00 | 338,132,500 | 0.00 | 330,827,655 | 0.00 | 338,132,500 | 0.00 |
| TOTAL - TRF | 345,032,500 | 0.00 | 338,132,500 | 0.00 | 330,827,655 | 0.00 | 338,132,500 | 0.00 |
| GRAND TOTAL | \$345,032,500 | 0.00 | \$338,132,500 | 0.00 | \$330,827,655 | 0.00 | \$338,132,500 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$345,032,500 | 0.00 | \$338,132,500 | 0.00 | \$330,827,655 | 0.00 | \$338,132,500 | 0.00 |